DEC 1 1938

ANNUAL RETURNS

OF THE

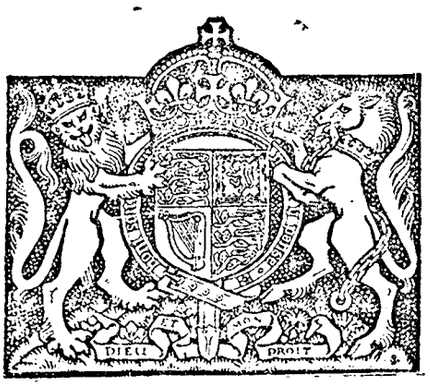
INCOME-TAX DEPARTMENT,

BOMBAY PRESIDENCY, PROVINCES OF SIND, BALUCHISTAN AND THE NON-RESIDENTS' REFUND CIRCLE, BOMBAY

FOR THE YEAR

1937-38

ASIATIC



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RETURNS Nos. I to XI.

Pertaining to the Bombay Presidency for the year 1937-38.

IV.12.40

RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) in the year ending 31st March 1938.

Serial No.	Classification.		Assessment for 1937-38.
1	2		3
			Rs.
1	Salaries—		
	(*a*) paid by Central Government		20,10,639
	(*aa*) „ „ Provincial Government		11,30,478
	(*b*) „ „ local authorities		2,88,728
	(*c*) „ „ companies, other public bodies and associations		31,98,030
	(*d*) „ „ private employers		6,59,454
2	Interest on securities—		
	(*a*) on securities of the Government of India or of a Local Government		41,65,202
	(*b*) „ debentures or other securities of a local authority or a company		15,99,571
3	Income derived from property		40,15,804
4	„ „ „ business		2,13,20,965
5	Professional earnings		9,47,876
6	Income derived from other sources		14,24,552
6-A	Surcharge		33,90,693
7	TOTAL OF ITEMS 1 TO 6-A		4,41,51,992
8	(*a*) Amount to be deducted on account of section 15		7,31,875
	(*b*) Amount to be deducted on account of section 17		1,92,557
9	Resultant demand		4,32,27,560
10	*Arrears	A	17,89,973
11	Penalties—		
	(*a*) penal assessments under section 25 (2)		2,220
	(*b*) „ „ „ „ 28		10,217
	(*c*) „ recoveries „ „ 46 (1)		23,170
	(*d*) other penalties and fines		689
12	Miscellaneous—		
	(*a*) composition under section 53 (2)		84,076
	(*b*) other items		25,682
13	TOTAL OF ITEMS 9 TO 12		4,51,63,587
14	Refund or rebate of tax—		
	(*a*) on interest on securities, under section 48	B	10,09,220
	(*b*) „ dividends of companies, under section 48		24,38,955
	(*c*) to partners of firms, under section 48		4,27,362
	(*cc*) to companies	C	19,85,073
	(*d*) under section 49		71,806
	(*e*) under arrangement with the Indian States		12,552
	(*f*) „ „ „ Ceylon, Burma and Aden Governments		283
	(*ff*) on salaries paid by Central Government		30,768
	(*g*) other refunds †	D	5,40,721
15	TOTAL REFUNDS		65,16,740
16	Net demand (item 13 *minus* item 15)		3,86,46,847
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.		20,99,293
18	*Add*—Excess collections and advance payments		1,11,453
18-A	*Add*—Unpaid refunds of the year under review		1,83,266
18-B	*Deduct*—Paid refunds out of unpaid refunds for 1936-37		1,68,006
19	Net Collections		3,66,74,267

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

		Rs.	Rs.
A.	Amount of arrears shown in the 1936-37 Return		25,34,039
	Deduct—		
	Arrears for the Aden excluded on account its separation	45,183	
	Arrears on account of salaries of other provinces excluded as they are to be accounted for by the provinces concerned.	331	45,514
			24,88,525
	Add—		
	Amount erroneously omitted last year		385
			24,88,910
	Deduct—		
	Amounts written off	41,420	
	Amounts remitted	6,57,517	
			6,98 937
	Amount of arrears for the previous year shown in item 10 of this Return		17,89,973

B. Includes Rs. 89,436 on account of refund to Indian States under orders in para. 79 of the Income-tax Manual.

C. Includes Rs. 10,72,456 on account of interest on securities, and Rs. 1,49,075 on account of dividends of companies. Rs. 4,78,407 under section 49, Rs. 63,138 under arrangements with the Indian States and Rs. 58,580 under arrangements with Burma, Ceylon and Aden.

D. Includes Rs. 1,215 on account of interest paid under section 66 (7) of the Act.

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) in the year ending 31st March 1938.

Serial No.	Classification.	Assessment for 1937-38.
1	2	3
		Rs.
1	Demand for the year	97,40,848
1-A	„ on account of surcharge	8,31,145
2	*Arrears	H 5,18,738
3	Miscellaneous including penalties	1,042
4	TOTAL OF ITEMS 1 TO 3	1,10,91,773
5	Refunds†	B 1,31,019
6	Net demand (item 4 *minus* item 5)	1,09,60,754
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	9,35,929
8	*Add*—Excess collections and advance payments	A 11,37,950
8-A	*Add*—Unpaid refunds of the year under review	632
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year	12
9	Net collections	1,11,63,395

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

	Rs.	Rs.
H Arrears as on 1st April 1937		8,96,138
Deduct—Arrears of Aden excluded		14,326
		8,81,812
Deduct—		
(*a*) Amounts written off	2,090	
(*b*) Amounts remitted	3,60,984	
		3,63,074
Net arrears as shown in item 2 of this Return		5,18,738

A. Super-tax collected under section 18 (3) (D) Rs. 11,37,503.

B. Includes Rs. 599, on account of interest paid under Sec. 66 (7) of the Act.

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) in the year ended 31st March 1938.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
I	Below 1,000	*Nil*	26+26/12	4,102	*11,72,558	6,435	4,06,031	219	46,845	10,756	16,25,434	
		Nil	26+26/6	1,762	†3,62,032	3,502	3,01,365	9	6,676	5,273	6,70,073	
		Nil	26+26/4	71	‡13,571	370	52,032	1	34	442	65,637	
		Nil	26+26/8	14	352	7	262	..	..	21	614	
		Nil	26	4	106	35	1,08,352	..	..	39	1,08,458	
		Nil	19	4	123	..	..	..	..	4	123	
		Nil	18	2	91	..	..	..	..	2	91	
II	1,000 to 1,499	*Nil*	26+26/12	604	28,289	1,114	59,727	6	3,988	1,724	92,004	
		1½	24½+26/6	294	9,642	855	45,933	3	37	1,152	55,612	
		2	24+26/4	8	1,003	136	3,854	1	312	145	5,169	
		2	24+26/8	5	766	1	2	..	..	6	768	
III	1,500 to 1,999	*Nil*	26+26/12	501	24,584	794	42,266	71	14,936	1,366	81,786	
		2½	23½+26/6	253	9,064	787	47,765	5	398	1,045	57,227	
		4	22+26/4	22	1,408	187	6,091	1	266	210	7,765	
		2	24+26/8	..	..	3	100	..	..	3	100	
IV	2,000 to 4,999	6+6/12	20+20/12	1,581	1,00,095	3,067	2,68,006	196	53,688	4,844	4,21,789	
		6+6/6	20+20/6	767	45,627	2,048	1,88,515	24	5,313	2,839	2,39,455	
		6+6/4	20+20/4	40	2,251	561	19,088	4	1,086	605	22,425	
		6+6/8	20+20/8	5	527	..	..	..	..	5	527	
V	5,000 to 9,999	9+9/12	17+17/12	889	96,415	1,702	2,29,711	181	61,469	2,772	4,07,595	
		9+9/6	17+17/6	475	38,103	1,366	1,68,757	16	18,171	1,857	2,25,031	
		9+9/4	17+17/4	42	1,986	388	21,828	6	3,011	436	26,825	
		9+9/8	17+17/8	1	2	1	513	..	..	2	515	
VI	10,000 to 14,999	12+12/12	14+14/12	384	46,511	760	1,39,203	80	57,009	1,224	2,42,723	
		12+12/6	14+14/6	214	23,613	616	1,10,344	12	9,127	842	1,43,084	
		12+12/4	14+14/4	28	1,365	202	9,272	1	300	231	10,937	
		12+12/8	14+14/8	..	..	1	1	..	..	1	1	

* Includes Rs. 87,759 on account of refund to Indian States under orders in paragraph 79 of the Income-tax Manual.
† Includes Rs. 1,116 on account of refund to Indian States under orders in paragraph 79 of the Income-tax Manual.
‡ Includes Rs. 561 on account of refund to Indian States under orders in paragraph 79 of the Income-tax Manual.

RETURN No. III—*contd.*

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) in the year ended 31st March 1938—*contd.*

A.—UNDER SECTION 48—*contd.*

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
VII	15,000 to 19,999	16+16/12	10+10/12	193	32,423	384	72,501	41	28,918	618	1,33,847	
		16+16/6	10+10/6	110	19,666	280	57,685	6	2,575	396	79,926	
		16+16/4	10+10/4	16	1,444	119	8,249	..	..	135	9,693	
		16+16/8	10+10/8	5	882	9	2,152	..	..	14	3,034	
VIII	20,000 to 29,999	19+19/12	7+7/12	174	22,881	335	77,638	49	35,010	558	1,35,529	
		19+19/6	7+7/6	105	10,253	321	65,329	15	10,363	441	85,945	
		19+19/4	7+7/4	11	767	105	6,834	1	1,191	117	8,792	
		19+19/8	7+7/8	1	30	5	1,311	..	..	6	1,341	
IX	30,000 to 39,999	23+23/12	3+3/12	46	5,038	129	15,640	56	19,708	231	40,386	
		23+23/6	3+3/6	22	1,425	101	14,942	18	3,079	141	19,446	
		23+23/4	3+3/4	10	1,083	54	2,110	15	1,615	79	4,808	
X	40,000 to 99,999	25+25/12	1+1/12	85	4,732	152	14,085	52	15,648	289	34,465	
		25+25/6	1+1/6	28	658	147	16,908	5	939	180	18,505	
		25+25/4	1+1/4	15	305	71	3,628	18	5,650	104	9,583	
	TOTAL .	..	..	12,893	20,81,676	27,150	25,88,030	1,112	4,27,362	41,155	50,97,068	

B.—UNDER SECTION 49.

	Rs.
Refunds to companies	6,00,125
Refunds to other assessees	84,641
TOTAL .	6,84,766

C.—DOUBLE INCOME-TAX RELIEF.

	Rs.	Rs.
Under arrangements with United Kingdom		5,50,213
" " " Ceylon	3,498	
" " " Burma	55,320	
" " " Aden	45	58,863
" " " Indian States		75,690
TOTAL .		6,84,766

RETURN No. IV.

lassification of grades of income-tax collected in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the Provinces of Sind and Baluchistan) in the year ending 31st March 1938.

RETURN

Classification of grades of income-tax collected in the Bombay Presidency (excluding the year ending

(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally

Serial No.	Grade of income.	Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499	12,65,442	8,794	164	..	..	..	..	..	..
II	1,500 „ 1,999	12,91,270	17,937	1,486	..	..	..	..	..	..
III	2,000 „ 2,499	1,72,72,063	5,41,067	8,151	..	..	..	..	..	..
IV	2,500 „ 2,999	1,01,17,482	3,17,051	3,737	..	..	..	..	..	..
V	3,000 „ 3,499	88,73,255	2,78,262	1,487	..	..	..	..	..	..
VI	3,500 „ 4,999	1,97,75,959	6,22,226	3,444	..	..	..	..	..	..
VII	5,000 „ 7,499	1,70,44,979	7,97,409	21,939	..	..	..	..	..	..
VIII	7,500 „ 9,999	1,41,87,717	6,67,510	6,702	..	..	..	..	..	..
IX	10,000 „ 12,499	86,56,858	5,40,437	15,131	..	..	..	..	..	..
X	12,500 „ 14,999	77,00,970	4,81,997	4,503	..	..	..	..	..	..
XI	15,000 „ 19,999	97,48,307	8,13,856	24,935	..	..	..	..	..	..
XII	20,000 „ 24,999	58,12,808	5,74,844	20,767	..	..	..	..	..	..
XIII	25,000 „ 29,999	37,46,468	3,71,426	5,607	..	..	..	..	..	..
XIV	30,000 „ 39,999	28,52,394	3,41,712	10,519	..	..	..	..	..	..
XV	40,000 „ 49,999	18,37,349	1,72,669	6,909	..	..	..	..	..	..
XVI	50,000 „ 99,999	10,94,260	1,42,472	7,736	..	..	..	..	..	..
XVII	1,00,000 and over . . .	3,507	475	2,170	..	..	..	..	..	..
XVIII	Unclassified income—									
	(a) taxed at source at the maximum rate.	..	..	..	1,82,75,059*	43,47,701	11,275*	1,553	1,18,12,216	15,99,550
	(b) covered by anticipatory certificates.	..	..	..					5,03,152	56,540
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	49,492	1,239	..	..	..	..	..	..	..
	TOTAL .	13,08,30,580	66,91,383	1,45,387	1,82,75,059	43,47,701	11,275	1,553	1,23,15,368	16,56,090

* Approximate figures.

NOTES—(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 10 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.

(c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan) in 31st March 1938.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Companies.		Registered firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	56,309	393	14,898	103	9,855	68	5,69,664	4,025
..	..	..	..	45,652	619	19,648	250	6,624	92	6,08,747	8,396
..	..	..	..	37,54,539	1,17,626	11,08,701	34,316	2,61,854	8,172	1,04,45,420	3,24,131
..	..	..	..	28,50,647	88,008	7,94,133	24,771	2,74,535	8,390	75,71,879	2,35,560
..	..	..	..	23,60,307	73,326	7,81,056	24,437	3,00,797	9,357	68,11,057	2,12,188
..	..	..	..	61,80,221	1,92,081	20,57,575	64,678	9,06,751	28,181	1,56,50,111	4,85,074
..	..	..	..	53,76,840	2,49,477	21,43,848	99,947	12,82,559	59,993	1,48,04,935	6,87,486
..	..	..	..	39,48,677	1,84,192	15,67,492	73,291	11,29,359	52,551	1,23,58,709	5,74,728
..	..	..	..	23,41,367	1,44,348	10,61,739	65,760	5,72,257	35,720	80,35,698	4,99,336
..	..	..	..	17,57,218	1,08,492	8,37,861	52,366	8,17,528	51,014	69,23,903	4,27,905
..	..	..	..	22,04,443	1,80,978	10,74,604	89,211	9,71,520	79,437	97,77,544	8,04,437
..	..	..	..	14,45,763	1,41,975	7,24,143	70,787	6,85,554	67,840	71,07,816	6,88,187
..	..	..	..	12,06,334	1,19,510	7,54,160	74,548	5,50,464	51,250	71,88,756	7,09,981
..	..	..	..	12,35,275	1,46,964	4,89,352	58,621	10,02,549	1,17,309	73,45,905	8,60,354
..	..	..	..	9,43,650	1,21,762	6,56,601	85,365	10,54,631	1,37,321	45,04,701	5,94,191
..	..	..	..	23,15,013	3,13,093	12,81,627	1,66,880	13,19,078	1,67,769	86,83,680	11,69,398
..	..	..	..	25,72,825	3,40,323	6,16,269	81,827	14,53,061	1,96,759	71,67,669	9,51,220
8,35,09,087	1,13,07,952	1,43,24,405	19,35,969	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
8,35,09,087	1,13,07,952	1,43,24,405	19,35,969	4,06,04,080	25,23,167	1,53,83,707	10,67,158	1,25,98,976	10,71,413	13,55,56,194	92,36,597

	Rs.
Interest on tax-free securities	1,43,49,224

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) in the year ending 31st March 1938.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				(*c*) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through sections 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19 21 and 23).	(*d*) Income.	(*d*) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499	19,16,168	13,547	1,04,703	730	136	5,044	18,11,465	7,637	1,513
II	1,500 ,, 1,999	19,71,941	28,780	78,809	1,111	553	14,013	18,93,132	13,103	1,223
III	2,000 ,, 2,499	3,28,42,577	10,33,463	5,28,361	16,009	65,932	2,848	3,23,14,216	9,48,674	17,909
IV	2,500 ,, 2,999	2,16,08,676	6,77,707	2,86,592	9,623	..	2,679	2,13,22,084	6,65,405	8,867
V	3,000 ,, 3,499	1,91,35,472	5,99,057	2,30,629	8,489	..	1,721	1,89,04,843	5,88,847	6,536
VI	3,500 ,, 4,999	4,45,70,617	13,95,684	4,86,407	16,260	..	7,803	4,40,84,210	13,71,621	11,823
VII	5,000 ,, 7,499	4,06,53,161	19,16,251	4,88,639	24,823	23,153	4,245	4,01,64,522	18,64,030	8,143
VIII	7,500 ,, 9,999	3,31,91,954	15,58,974	4,85,493	23,529	..	7,746	3,27,06,461	15,27,699	4,539
IX	10,000 ,, 12,499	2,06,67,919	13,00,732	4,80,250	31,566	17,609	3,055	2,01,87,669	12,48,502	2,366
X	12,500 ,, 14,999	1,80,37,480	11,26,277	2,42,855	15,740	..	5,317	1,77,94,625	11,05,220	1,582
XI	15,000 ,, 19,999	2,37,76,418	19,92,854	5,35,873	46,599	19,174	6,204	2,32,40,545	19,20,877	1,733
XII	20,000 ,, 24,999	1,57,76,084	15,64,400	2,42,057	23,811	12,165	598	1,55,34,027	15,27,826	942
XIII	25,000 ,, 29,999	1,34,46,182	13,32,322	2,66,099	26,970	..	1,397	1,31,80,083	13,03,955	654
XIV	30,000 ,, 39,999	1,29,25,475	15,35,479	4,17,460	53,158	8,216	500	1,25,08,015	14,73,605	550
XV	40,000 ,, 49,999	84,96,932	11,18,217	1,16,416	15,405	3,266	..	83,80,516	10,99,546	309
XVI	50,000 ,, 99,999	1,46,93,658	19,67,348	4,70,745	67,012	..	100	1,42,22,913	19,00,236	392
XVII	1,00,000 and over . . .	1,18,13,331	15,72,774	7,38,269	1,08,155	177	109	1,10,75,062	14,64,333	162
XVIII	Unclassified income—									
	(*a*) taxed at source at the maximum rate. (*b*) covered by anticipatory certificates	2,84,35,194	1,92,49,265	2,13,94,517	(A) 30,57,870	..	341	10,70,40,677	1,61,91,054	(B) 1,131
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	49,492	1,239	..	..	..	..	49,492	1,239	23
	TOTAL .	6,40,08,731	3,99,84,370	2,75,94,174	35,46,860	1,50,381	63,720	43,64,14,557	3,62,23,409	70,288

	Rs.
TOTAL (COLUMN 31) .	3,62,23,409
Add surcharge (gross collections) from :—	
(*a*) Companies	3,41,881
(*b*) Other assessees	23,83,043
Add excess collections and miscellaneous from :—	
(*a*) Companies	1,11,588
(*b*) Other assessees	94,943
Add penalties (actual collections) from :—	
(*a*) Companies	1,215
(*b*) Other assessees	35,081
Add High Court Reference Fees	14,680
Add unpaid refunds for the year under review	1,83,266
TOTAL . .	3,99,89,106

	Rs.	
Deduct refunds and rebates at various rates except at the maximum rate on account of incomes shown in columns 6 to 15	24,52,848	
Deduct amounts paid as money order commission for sending refunds	142	
Deduct refunds for 1936-37 paid in 1937-38	1,68,006	
Deduct refunds of High Court Reference fees	7,862	
Deduct interest paid under section 66 (7) of the Act	1,215	
Deduct refunds under section 49	5,50,213	
Deduct refunds as per arrangements with Indian States	75,690	
Deduct refunds as per arrangements with the Ceylon, Burma and Aden Governments	58,863	
	33,14,839	33,14,839
NET TOTAL .		3,66,74,267

(A) Includes Rs. 89,436 on account of refund to Indian States under orders in para. 79 of the Income-tax Manual.
(B) Excludes the number of assessees suffering tax at source in respect of interest on Government Securities alone as the Public Debt Office is unable to supply this information.

IV-I-2-40.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan) in the year ending 31st March 1938.

Class.	Amount of income.	Collection from Individuals.			Collection from Associations of Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.		Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Companies.	Other assessees.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	650	2,21,95,159	2,46,818	47	18,44,709	18,972	..	..	..	28	10,95,234	11,736	..	..	..	725	2,51,35,102	2,77,526	..	6,737	2,70,789
II	50,001 ,, 1,00,000	316	2,03,71,966	6,59,328	17	12,99,243	43,126	66	47,75,589	83,538	22	15,09,495	46,859	20	16,14,669	15,300	441	3,01,70,962	8,48,151	16,752	35,098	7,96,901
III	1,00,001 ,, 1,50,000	81	1,05,02,155	5,60,264	6	6,23,658	37,744	24	30,20,916	1,09,329	4	5,26,167	23,971	14	22,91,497	54,800	129	1,69,64,393	7,86,108	1,919	2,747	7,81,442
IV	1,50,001 ,, 2,00,000	26	49,91,522	3,07,531	1	1,58,879	11,561	21	41,17,374	1,63,844	1	1,74,896	13,814	5	8,78,728	23,816	54	1,03,21,399	5,20,566	1,896	4,675	5,13,995
V	2,00,001 ,, 2,50,000	8	17,56,068	1,52,389	1	2,19,634	20,718	8	19,94,672	87,808	..	..	..	1	2,22,863	18,383	18	41,93,237	2,79,298	..	..	2,79,298
VI	2,50,001 ,, 3,00,000	5	13,53,298	1,32,649	..	..	..	10	27,44,446	1,40,278	..	..	..	2	5,17,180	49,573	17	46,14,924	3,22,500	64	2,099	3,20,337
VII	3,00,001 ,, 3,50,000	3	9,75,560	95,276	..	..	..	8	29,07,999	1,37,906	..	..	..	2	6,48,831	77,851	13	45,32,390	3,11,033	210	..	3,10,823
VIII	3,50,001 ,, 4,00,000	4	14,32,599	1,71,392	..	..	..	6	21,97,606	1,07,899	..	..	..	..	..	..	10	36,30,205	2,79,291	15,482	..	2,63,809
IX	4,00,001 ,, 4,50,000	2	8,07,804	1,24,535	..	..	..	9	37,45,407	1,82,407	..	..	..	..	..	..	11	45,53,211	3,06,912	..	..	3,06,912
X	4,50,001 ,, 5,00,000	..	..	..	..	..	..	6	30,04,698	1,68,106	..	..	..	..	..	..	6	30,04,698	1,68,106	12,656	..	1,55,450
XI	5,00,001 ,, 5,50,000	4	26,04,641	3,52,235	..	..	..	..	..	..	..	..	..	..	..	..	4	26,04,641	3,52,235	11,264	..	3,40,971
XII	5,50,001 and more	1	10,97,065	3,24,010	..	..	..	41	7,90,55,594	45,77,266	..	..	..	..	..	..	42	8,01,52,659	49,01,276	19,421	..	48,81,855
	TOTAL	1,100	6,86,87,83	(A) 31,26,397	72	41,43,123	1,32,121	199	10,75,64,301	57,58,381	55	33,05,792	96,380	44	61,73,768	2,39,723	1,470	18,98,77,821	93,53,002	79,064	(C) 51,356	92,22,582

*Total income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.
(A) Includes Rs. 5,407 in respect of Central emoluments.
(B) Includes Rs. 450 in respect of Central emoluments.
(C) Refunds in respect of Central emoluments Rs. *Nil*.
(D) Super-tax collected under Section 18(3) (D) namely Rs. 11,00,783 from Companies and Rs. 36,720 from other assessees.

	Rs.	
Add—Surcharge (gross collections) from :—		
(*a*) Companies	4,80,924	
(*b*) Other assessees	3,20,876	(B)
Add—Excess collections and miscellaneous from :—		
(*a*) Companies	11,00,783	(D)
(*b*) Other assessees	37,549	(D)
Add—Penalties (actual collections) from :—		
(*a*) Companies	378	
(*b*) Other assessees	282	
Add—Unc ashed refunds for 1937-38	632	
TOTAL		1,11,64,006
	Rs.	
Deduct—Paid refunds out of unpaid refu nds for the previous year.	12	
Deduct—Interest paid under section 66 (7) of the Act	599	
		611
NET TOTAL		1,11,63,395

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) in the year ending 31st March 1938.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	8	4,26,258	8	35,341	16	4,61,599
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	24	2,02,567	..	..	24	2,02,567
5	Cotton pressing, ginning and cleaning	1	4,265	4	11,020	5	15,285
6	Engineering	1	71,373	..	..	1	71,373
7	Flour mills	1	17,748	..	..	1	17,748
8	Insurance—Fire, Marine and Life	18	9,94,068	1	234	19	9,94,302
9	Iron and steel works	1	9,66,317	..	..	1	9,66,317
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	80,968	2	2,889	3	83,857
17	Steam navigation—Ocean	2	19,726	..	..	2	19,726
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	5	1,30,692	..	..	5	1,30,692
20	Railway	10	2,12,025	..	..	10	2,12,025
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	1	3,29,515	..	..	1	3,29,515
23	Woollen mills	..	..	..	..	..	..
24	Others	126	23,02,859	1,256	35,45,137	1,382	58,47,996
	Total	199	57,58,381	1,271	35,94,621	1,470	93,53,002

GROSS SURCHARGE COLLECTIONS Rs. 8,01,800.

RETURN No. VI-A.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Accountants and Auditors	..	..	9	11,751	9	11,751
2	Agents and Brokers	20	3,96,922	186	3,61,438	206	7,58,360
3	Brick Manufacturers	..	..	1	469	1	469
4	Building Material Sellers	1	54,252	1	567	2	54,819
5	Contractors	2	3,557	6	6,781	8	10,338
6	Cotton Merchants	4	32,246	44	2,04,711	48	2,36,957
7	Coal Merchants	..	..	1	604	1	604
8	Colour Merchants	2	28,631	2	38,965	4	67,596
9	Cloth Merchants	1	4,421	2	3,292	3	7,713
10	Chemists and Druggists	2	11,407	..	..	2	11,407
11	Cement Manufacturers	4	2,79,683	..	..	4	2,79,683
12	Cap Marchants	..	..	1	451	1	451
13	Cigarette Manufacturers	..	..	4	2,145	4	2,145
14	Cinemas	..	..	1	452	1	452
15	Dividends	2	3,948	160	4,01,434	162	4,05,382
16	Dyeing and Bleaching business	1	2,703	..	..	1	2,703
17	Engineers and Architects	..	..	3	4,038	3	4,038
18	Film hire	..	..	6	54,993	6	54,993
19	Film producers	..	..	4	3,134	4	3,134
20	Grain Dealers	..	..	6	4,290	6	4,290
21	Gas Company	1	33,056	..	..	1	33,056
22	Hardware Merchants	..	..	4	10,253	4	10,253
23	Hydraulic Works	3	2,78,003	..	..	3	2,78,003
24	Hosiery business	..	..	4	1,768	4	1,768
25	Hotel Keepers	..	..	1	387	1	387
26	Interest on securities	..	..	35	3,56,150	35	3,56,150
27	Importers and Exporters	..	..	7	3,302	7	3,302
28	Investments	5	1,16,416	29	4,08,367	34	5,24,783
29	Kerosene Oil dealers	..	..	1	517	1	517
30	Legal Practitioners	..	..	69	1,69,880	69	1,69,880
31	Medical Practitioners	..	..	12	16,094	12	16,094
32	Marbles and Tiles business	..	..	1	3,149	1	3,149
33	Motor-car business	7	2,55,386	1	1,748	8	2,57,134
34	Money-lenders	..	..	19	59,951	19	59,951
35	Mill machinery dealers	..	..	3	2,912	3	2,912
36	Match factories	2	55,595	1	537	3	56,132
37	Oil Mills	2	915	..	..	2	915
38	Property owners	4	45,181	217	3,90,593	221	4,35,774
39	Piecegoods (cotton, woollen : silk, etc.) dealers	..	..	32	19,956	32	19,956
40	Provision sellers	..	..	1	2,505	1	2,505
41	Photographers	1	42,335	..	..	1	42,335
42	Rice merchants	..	..	15	23,210	15	23,210
43	Stevedores	..	..	5	22,675	5	22,675
44	Speculators	..	..	83	6,08,180	83	6,08,180
45	Sandal-wood dealers	..	..	1	1,462	1	1,462
46	Shares and Securities business	..	..	18	47,257	18	47,257
47	Salary	..	..	193	1,71,576	193	1,71,576
48	Steamships (coastal)	..	..	2	2,671	2	2,671
49	Sewing machines traders	2	71,567	..	..	2	71,567
50	Timber sellers	..	..	4	2,679	4	2,679
51	Telegraph companies	1	1,50,053	..	..	1	1,50,053
52	Wines and Spirits sellers	1	7,741	..	..	1	7,741
53	Watch-makers	1	701	1	38,166	2	38,867
54	Others	57	4,28,140	60	79,677	117	5,07,817
	Total	126	23,02,859	1,256	35,45,137	1,382	58,47,996

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

1. Accountants and Auditors.
2. Advertisers.
3. Aerated Water Factories.
4. Agents and Brokers.
5. Arms and Ammunition.
6. Agricultural implements.
7. Aluminium Wares.
8. Bangle Merchants.
9. Swimming Baths.
10. Bardan (Hessian) Merchants.
11. Bhang, Ganja and Opium sellers.
12. "Bidi" Manufacturers.
13. Books and Stationery sellers.
14. Boots and shoes.
15. Brass Factories.
16. Brick Manufacturers.
17. Bakeries.
18. Building material sellers.
19. Cement Manufacturers.
20. Charcoal and Coal dealers.
21. Chemicals.
22. Chemists and Druggists.
23. Cinemas.
24. Cloth Dealers.
25. Colour and Paint Merchants.
26. Contractors.
27. Cotton Pressing and Ginning.
28. Cotton Spg. & Wvg.
29. Cotton business.
30. Clubs.
31. Commission.
32. Cutlery.
33. Clocks and Watches.
34. Cap Merchants.
35. Dealers in Gold and Silver.
36. Dry fish merchants.
37. Dubashes.
38. Dyeing and Bleaching.
39. Electric suppliers.
40. Embroidery business.
41. Engineers and Architects.
42. Furniture merchants.
43. Flour Mills.
44. Film Producers and Distributors.
45. Ghee Merchants.
46. Glass works.
47. Grain sellers.
48. Grass Dealers.
49. Hosiery Merchants.
50. Hardware dealers.
51. Hotels.
52. Ice Factories.
53. Import Export.
54. Insurance, Life, Marine and Fire.
55. Investments.
56. Jewellers.
57. Jockeys and Trainers.
58. Legal Practitioners.
59. Liquor sellers.
60. Medical Practitioners.
61. Mill stores suppliers.
62. Milk Vendors.
63. Money-lenders.
64. Motor-car dealers.
65. Newspapers.
66. Oil-seeds business.
67. Paddy and Rice Dealers.
68. Piece-goods.
69. Printing.
70. Property owners.
71. Provision Dealers.
72. Photography.
73. Radio.
74. Restaurant Keepers.
75. Rice Mills.
76. Salt Traders and Manufacturers.
77. Sandalwood Dealers.
78. Shipping.
79. Tanneries and Leather Works.
80. Thread Merchants.
81. Timber Merchants.
82. Tobacco Dealers.

RETURN No. VII.

Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan), 1937-38.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section.			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53(2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay City (excluding Non-Residents' Refund Circle).	81,774	74,321	2,063	2,056	910	3	3	3	785	779	390	(A)6	4	797	10,52,038	3	23	2,465	765	1	..	40	35,881	1,868	1,202
Ahmedabad	13,717	12,351	420	430	229	..	..	..	133	149	75	..	..	81	1,23,780	..	8	62	5	..	..	2	223	..	..
Kaira	1,970	2,028	47	46	26	..	..	..	7	8	5	..	..	..	1,341	..	..	..	..	..	..	..	..	..	..
Broach	1,713	1,603	75	73	45	..	..	..	23	30	19	..	..	2,041	4,630	..	2	6	..	..	..	..	..	..	..
Panch Mahals	1,078	973	43	44	25	..	..	..	17	17	8	..	..	..	1,579	..	2	7	..	..	..	1	69	..	..
Surat	6,182	6,083	214	223	96	1	..	..	93	90	48	..	..	1,128	31,283	..	3	33	3	..	..	..	28	..	..
Total Northern Division	24,660	23,038	799	816	421	1	..	..	273	294	155	..	..	3,250	1,62,613	..	15	108	8	..	..	3	320	..	..
Ahmednagar	2,148	1,799	184	210	101	1	1	1	33	35	20	(D)1	..	343	11,636	..	1	66	13	..	..	2	205	202	..
East Khandesh	3,321	3,413	365	353	202	..	..	..	76	71	43	..	..	822	28,464	..	11	77	39	..	..	10	724	..	..
West Khandesh	1,726	2,009	204	204	109	..	..	..	48	38	19	..	..	..	10,235	..	4	51	5	..	..	4	85	..	13
Nasik	3,291	2,387	231	237	127	1	1	1	71	74	43	..	..	805	12,422	..	..	50	25	..	..	5	417	105	..
Poona	6,849	9,756	387	369	231	..	..	..	76	74	39	..	..	..	21,434	..	4	195	257	..	..	5	3,738	..	..
Satara	1,517	1,436	255	267	165	..	..	..	73	70	48	..	(E)1	..	12,014	..	7	22	3	..	..	5	699	..	..
Sholapur	2,716	2,452	298	300	214	..	..	..	68	62	32	..	..	..	17,915	..	7	29	6	2	1	1	5	..	..
Total Central Division	21,568	23,243	1,924	1,940	1,149	2	2	2	445	424	244	1	1	1,970	1,14,120	..	34	490	348	2	1	32	5,873	307	13
Belgaum	1,848	1,817	157	165	124	..	..	..	40	43	24	..	..	..	18,540	..	..	26	8	..	..	1	10	..	..
Bijapur	1,451	1,239	154	139	94	..	..	..	44	42	22	..	..	..	16,904	..	11	30	1	..	..	2	..	..	..
Dharwar	2,319	1,924	127	145	107	..	..	..	25	26	15	..	..	17	11,592	..	2	28	11	..	..	1	707	..	..
Kanara A. G. & B. G.	706	615	46	52	44	..	..	..	11	14	3	..	..	..	2,534	..	..	13	6	..	..	..	188	..	..
Kolaba	1,099	1,046	88	83	67	..	..	..	8	8	3	..	..	..	10,532	..	2	16	6	..	..	..	..	..	..
Ratnagiri	939	774	64	69	61	..	..	..	2	3	2	..	..	..	5,804	..	3	11	7	..	..	..	..	..	..
Thana	1,755	1,603	90	83	64	..	..	..	16	15	10	..	..	..	19,009	..	2	74	17	..	..	..	439	..	..
Bombay Suburban District.	2,089	2,348	100	92	72	..	..	..	17	18	11	..	..	20	14,378	..	..	70	22	..	..	..	92	..	..
Total Southern Division	12,206	11,366	826	828	633	..	..	..	163	169	90	..	..	37	99,203	..	20	268	78	..	..	4	1,436	..	..
Sabar Kantha	38	40	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Western and Eastern Kathiawar Agencies.	113	77	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
GRAND TOTAL	(F) 140,359	132,085	5,612	5,610	3,113	6	5	5	1,666	1,666	879	7	5	6,054	14,27,974	3	92	3,331	1,199	3	1	79	43,510	2,175	1,215

* Include partially successful cases also.
(A) One not decided.
(D) Not decided.
(E) Pertains to the preceding year.
(F) Excludes 1,017 being assessees of Aden.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan), during 1937-38.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	Number of persons declared liable to tax.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Bombay City (excluding Non-Residents' Refund Circle).	59,780	3,817	22,263	846	21,157	48,083	3,927	555	217	32,541	27,790	23,770	21,632	17,879
Ahmedabad	11,536	1,057	5,467	165	4,631	11,320	315	52	22	10,383	5,814	4,917	1,650	4,724
Kaira	1,964	99	1,091	4	747	1,941	78	29	8	1,703	1,507	647	159	666
Panch Mahals	915	44	557	1	305	907	17	4	2	837	562	80	89	354
Broach	1,536	79	866	4	565	1,514	21	2	1	1,225	856	308	84	601
Surat	5,975	187	3,742	11	1,937	5,877	1	24	6	2,903	1,846	874	266	1,775
Total Northern Division	21,926	1,466	11,723	185	8,185	21,559	432	111	39	17,051	10,585	6,826	2,254	8,120
Ahmednagar	1,734	187	664	6	832	1,689	317	64	30	1,178	1,116	305	292	642
East Khandesh	3,367	173	1,701	19	1,302	3,186	19	67	27	2,681	2,580	144	187	1,297
West Khandesh	1,987	115	778	3	934	1,830	..	24	4	1,635	1,325	535	138	763
Nasik	2,237	313	1,031	6	805	2,155	6	32	4	1,730	1,669	297	261	809
Poona	6,088	1,540	1,829	28	2,052	5,449	648	69	38	3,258	2,519	700	4,686	2,234
Satara	1,384	137	513	9	573	1,232	33	40	17	1,009	905	27	218	660
Sholapur	2,300	191	1,105	17	954	2,267	11	10	4	2,130	1,416	381	153	952
Total Central Division	19,097	2,656	7,621	79	7,452	17,808	1,025	306	124	13,621	11,560	2,389	5,935	7,297
Belgaum	1,571	169	874	7	470	1,520	3	23	3	1,279	1,253	447	110	575
Bijapur	1,188	121	510	9	529	1,169	5	24	4	1,034	1,004	402	93	553
Dharwar	1,818	361	849	30	557	1,797	17	9	7	1,383	1,116	545	372	581
Kanara	547	119	186	1	221	527	3	1	..	367	343	124	52	171
Kolaba	976	50	485	1	413	949	48	17	7	850	807	130	47	425
Ratnagiri	713	66	379	1	255	701	15	6	1	565	534	107	57	261
Thana	1,565	178	580	1	754	1,513	38	10	6	1,378	1,094	131	179	799
Bombay Suburban District	2,311	188	1,267	3	818	2,276	193	16	10	1,330	1,219	355	203	797
Total Southern Division	10,689	1,252	5,130	53	4,017	10,452	322	106	38	8,186	7,370	2,241	1,113	4,162
Sabar Kantha	38	37	1	..	..	38	..	..	..	..	..	..	37	..
Western and Eastern Kathiawar Agencies.	96	78	16	..	2	96	..	..	..	..	..	..	78	2
GRAND TOTAL	111,626	9,306	46,754	1,163	40,813	98,036	5,706	1,078	418	71,399	57,305	35,226	31,049	37,460

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan), during the year ending 31st March 1938.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
I	Rs. Rs. 1,000—1,499	1,004	60	9	13	40	4	452	1,582
II	1,500—1,999	748	26	5	13	26	3	433	1,254
III	2,000—2,499	10,255	16	29	533	1,798	125	5,198	17,954
IV	2,500—2,999	4,273	18	24	312	1,163	97	3,022	8,909
V	3,000—3,499	3,071	14	22	254	794	103	2,314	6,572
VI	3,500—4,999	5,103	22	65	483	1,690	224	4,323	11,910
VII	5,000—7,499	3,556	27	64	360	1,043	221	2,963	8,234
VIII	7,500—9,999	1,913	26	30	178	532	150	1,766	4,595
IX	10,000—12,499	944	23	26	95	256	53	918	2,315
X	12,500—14,999	653	24	18	62	149	66	652	1,624
XI	15,000—19,999	694	28	33	58	156	57	768	1,794
XII	20,000—24,999	337	25	18	41	72	37	455	985
XIII	25,000—29,999	186	16	21	26	46	24	372	691
XIV	30,000—39,999	119	20	17	16	56	34	325	587
XV	40,000—49,999	45	20	12	15	28	27	185	332
XVI	50,000—99,999	47	60	27	22	65	24	234	479
XVII	1,00,000 and above	7	148	49	5	23	14	113	359
	Unclassified	23	88	1	..	..	..	..	112
	TOTAL	32,978	661	470	2,486	7,937	1,263	24,493	70,288

RETURN No. X.

Statement showing the number of assessees, etc., in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) (excluding assessees whose main source of income is from salaries) for the year 1937-38.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 & 7. A		Tax on incomes in column 8. B		Difference between columns B and A.		Total number of Companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bombay City (excluding Non-Residents' Refund Circle).	1,047	51,626	846	43,375	414	16,289	17,081	1,87,66,957	69,78,321	2,13,28,194	92,79,192	25,61,237	23,00,871	1,047
Ahmedabad	165	10,479	165	10,098	60	3,203	4,558	16,53,989	2,01,082	20,23,957	3,09,887	3,69,968	1,08,805	165
Kaira	4	1,805	4	1,838	2	454	648	53,871	..	1,17,986	191	64,115	191	4
Panch Mahals	1	871	1	862	1	197	351	31,881	..	47,298	..	15,417	..	1
Broach	4	1,457	4	1,431	2	301	596	61,150	3,233	1,28,130	16,571	66,980	13,338	4
Surat	11	5,788	11	5,679	9	858	1,760	1,87,155	2,154	3,76,846	4,852	1,89,691	2,698	11
Total Northern Division	185	20,460	185	19,908	74	5,013	7,913	19,88,046	2,06,469	26,94,217	3,31,501	7,06,171	1,25,032	185
Ahmednagar	6	1,547	6	1,496	4	178	587	56,997	..	1,19,847	..	62,850	..	6
East Khandesh	10	3,165	10	3,003	4	465	1,237	1,20,559	..	2,81,069	27,211	1,60,510	27,211	10
West Khandesh	3	1,790	3	1,712	1	357	732	1,72,908	17,419	2,06,502	3,731	33,594	—13,688	3
Nasik	6	1,924	6	1,836	3	355	754	62,350	..	1,67,833	..	1,05,483	..	6
Poona	32	4,102	28	3,881	19	1,081	2,081	2,93,390	3,845	4,54,236	10,399	1,60,846	6,554	32
Satara	9	1,154	9	1,086	2	186	573	31,181	..	92,873	21,906	61,692	21,906	9
Sholapur	17	2,093	17	2,059	7	612	938	1,84,251	17,619	2,65,068	27,141	80,817	9,522	17
Total Central Division	83	15,775	79	15,073	40	3,234	6,902	9,21,636	38,883	15,87,428	90,388	6,65,792	51,505	83
Belgaum	7	1,401	7	1,344	2	215	544	80,137	8,838	1,39,103	9,198	58,966	360	7
Bijapur	9	1,066	9	1,039	5	171	532	46,348	..	96,866	..	50,518	..	9
Dharwar	30	1,433	30	1,406	16	243	570	66,369	..	1,17,631	228	51,262	228	30
Kanara	1	424	1	407	..	50	161	11,290	..	21,510	..	10,220	..	1
Kolaba	1	924	1	898	..	180	413	31,168	1,174	63,539	2,834	32,371	1,660	1
Ratnagiri	1	647	1	634	..	91	255	13,135	..	36,330	..	23,195	..	1
Thana	1	1,406	1	1,331	1	245	781	61,899	704	1,18,703	1,302	56,804	598	1
Bombay Suburban District	3	2,215	3	2,085	..	446	759	87,535	3,839	1,25,755	4,279	38,220	440	3
Total Southern Division	52	9,516	53	9,147	24	1,661	4,015	3,97,881	14,555	7,19,437	17,841	3,21,556	3,286	53
Western and Eastern Kathiawar Agencies.	..	3	..	3	..	3	3	106	..	106	..	..	..	..
Grand Total	1,368	97,380	1,163	87,506	552	26,200	35,914	2,20,74,026	72,38,228	2,63,29,382	97,18,922	42,54,756	24,80,694	1,368

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the Provinces of Sind and Baluchistan), during the year 1937-38.

Serial No.	Name of Industry.	Rs.
1	Cotton, ginning and pressing	1,60,226
2	Cotton, spinning and weaving (mills)	5,89,694
3	Cotton, spinning and weaving (hand looms)	6,824
4	Dyeing	66,748
5	Flour milling	50,812
6	Foundries	22,03,126
7	Jute	..
8	Medicines	90,760
9	Mining, coal	..
10	Mining, copper	..
11	Mining, manganese	..
12	Mining, petroleum	..
13	Mining, others	..
14	Oil mills	1,05,881
15	Potteries, bricks, stones, etc., and building materials manufacture	5,95,761
16	Rice mills	15,753
17	Salt	31,096
18	Silk manufacture	35,977
19	Soap manufacture	65,393
20	Sports	61
21	Sugar	3,41,580
22	Tanneries	5,485
23	Tea	687
24	Timber (including saw mills)	43,304
25	Tobacco manufacturing	51,772

RETURN No. I.

Showing collections by districts in the Bombay Presidency for the year 1937-38.

RETURN

Showing collections by districts

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1938.	Bombay City (excluding N. R. R. Circle).	Ahmedabad.	Kaira.	Broach.	Panch Mahals.
1	2	3	4	5	6	7
1	Salaries—	Rs.	Rs.	Rs.	Rs.	Rs.
	(*a*) Paid by Central Government .	9,16,885	4,301	467	620	61
	(*aa*) „ „ Provincial Government	5,50,484	67,934	16,869	10,891	4,778
	(*b*) „ „ Local Authorities .	2,58,033	6,641	405	826	307
	(*c*) „ „ Companies, other public bodies and Associations.	29,48,007	1,39,922	3,893	2,745	2,718
	(*d*) „ „ Private employers .	5,68,345	27,080	5,713	2,977	323
2	Interest on Securities—					
	(*a*) On securities of the Government of India or of a local Government.	40,05,023	42,451	2,777	14,112	2,200
	(*b*) On debentures or other securities of a local authority or a company.	15,76,183	9,473	..	..	..
3	Income derived from property .	33,16,413	2,45,060	5,719	9,104	2,794
4	„ „ „ business .	1,74,83,770	16,37,003	75,499	95,528	32,947
5	Professional earnings . . .	7,91,682	35,832	2,681	5,011	1,048
6	Income derived from other sources	10,78,428	1,84,201	2,129	17,538	8,574
6A	„ „ „ Surcharge .	27,97,242	1,97,547	9,158	12,747	4,214
7	TOTAL OF ITEMS 1 TO 6A .	3,62,90,495	25,97,445	1,25,310	1,72,099	59,964
8	(*a*) Amount to be deducted on account of section 15.	6,06,269	60,735	4,217	4,054	1,131
	(*b*) Amount to be deducted on account of section 17.	1,27,020	15,053	2,197	2,474	1,158
9	Resultant demand . . .	3,55,57,206	25,21,657	1,18,896	1,65,571	57,675
10	Arrears	15,78,651	16,085	3	..	..
11	Penalties—					
	(*a*) Penal assessment under section 25 (2).	2,220	..	..	..	..
	(*b*) Penal assessment under section 28.	3,533	992	..	60	81
	(*c*) Penal recoveries under section 46 (1).	14,539	469	..	25	69
	(*d*) Other penalties and fines .	665	24	..	..	..
12	Miscellaneous—					
	(*a*) Composition under section 53 (2).	37,096	670	..	..	1,250
	(*b*) Other items . . .	19,859	1,520	13	51	73
13	TOTAL OF ITEMS 9 TO 12 .	3,72,13,769	25,41,417	1,18,912	1,65,707	59,148
14	Refund or rebate of tax—					
	(*a*) On interest on securities under section 48.	7,81,343	33,855	4,629	16,820	1,867
	(*b*) On dividends of companies under section 48.	16,37,042	3,01,558	14,970	19,128	759
	(*c*) To partners of firms under section 48.	3,22,495	34,348	4,625	13,678	1,954
	(*d*) Under section 49 . .	41,642	..	..	..	..
	(*dd*) To Companies . . .	19,41,351	35,357	..	..	..
	(*e*) Under arrangement with the Indian States.	9,724	308	67	..	15
	(*f*) Under arrangement with the Burma, Aden and Ceylon Government.	54	153	..	..	..
	(*ff*) On salaries paid by Central Government.	9,207	21	—	..	..
	(*g*) Other refunds . . .	3,96,505	16,719	863	2,388	484
15	TOTAL REFUNDS .	51,39,363	4,22,319	25,154	52,014	5,079
16	Net demand (item 13 *minus* item 15)	3,20,74,406	21,19,098	93,758	1,13,693	54,069
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	18,63,396	54,033	913	..	..
18	*Add*—Excess collections and advance payments.	1,10,265	375	..	..	..
18A	*Add*—Unpaid refunds for 1937-38 .	1,04,171	24,958	2,768	144	263
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	1,00,332	17,954	1,038	1,137	1,663
19	Net collections	3,03,25,114	20,72,444	94,575	1,12,700	52,669

No. I.

in the Bombay Presidency for the year 1937-38.

Surat.	Total Northern Division.	Ahmed-nagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,527	14,976	1,296	681	340	15,614	10,11,547	4,155	428
25,042	1,25,514	16,622	12,778	15,764	31,598	1,83,368	23,714	19,782
2,379	10,558	1,170	1,330	1,052	678	5,267	836	2,357
9,374	1,58,652	11,708	8,006	2,558	2,609	16,627	5,321	24,432
7,548	43,641	1,315	1,345	827	4,458	25,305	1,341	2,390
25,678	87,218	3,276	3,834	1,682	2,063	30,151	1,339	4,632
..	9,473	38	2,860	..	..	6,008	..	..
65,575	3,28,252	11,625	27,147	16,382	17,796	1,17,066	5,587	43,882
2,57,642	20,98,619	97,226	2,29,783	1,62,391	1,25,594	3,17,942	73,809	1,82,354
19,541	64,113	3,326	9,881	4,015	4,925	31,186	5,346	8,370
19,954	2,32,396	11,084	4,220	10,137	4,771	41,069	4,114	16,109
36,149	2,59,815	12,359	23,530	18,672	17,423	1,47,228	9,561	23,679
4,78,409	34,33,227	1,71,045	3,25,395	2,33,820	2,27,529	19,32,764	1,35,123	3,28,415
12,880	83,017	3,255	3,620	1,214	1,494	11,988	1,113	3,659
4,067	24,949	1,964	9,182	1,660	2,123	8,768	1,584	2,881
4,61,462	33,25,261	1,65,826	3,12,593	2,30,946	2,23,912	19,12,008	1,32,426	3,21,875
3,399	19,487	14,591	19,291	3,265	8,429	1,06,378	4,719	6,218
..	..	..	..	..	..	..	..	..
400	1,533	100	1,015	724	..	225	242	1,030
598	1,161	487	819	526	1,582	1,116	134	161
..	24	..	..	..	..	..	..	..
..	1,920	1,525	13,125	3,880	3,900	5,450	2,900	50
1,328	2,985	2,131	72	29	65	204	40	62
4,67,187	33,52,371	1,84,660	3,46,915	2,39,370	2,37,888	20,25,381	1,40,461	3,29,396
53,917	1,11,088	4,336	5,891	1,830	4,686	44,153	2,257	7,422
2,64,191	6,00,606	7,470	6,077	2,234	8,278	58,527	4,378	16,416
9,367	63,972	5,657	2,045	3,366	401	3,068	2,530	6,347
..	..	..	..	..	..	7,426	..	22,738
..	35,357	286	8,065	..	..	..	..	14
36	426	..	..	..	57	682	164	73
47	200	..	..	..	..	6	..	..
32	53	..	5	20	80	20,350	..	..
10,020	30,474	7,876	16,216	11,453	5,964	14,031	5,692	5,211
3,37,610	8,42,176	25,625	38,299	18,903	19,466	1,48,243	15,021	58,221
1,29,577	25,10,195	1,59,035	3,08,616	2,20,467	2,18,422	18,77,138	1,25,440	2,71,175
2,325	57,271	8,731	12,796	8,088	3,336	98,195	1,954	9,252
..	375	..	773	..	6	6	..	28
12,083	40,216	709	2,124	1,237	833	11,827	2,695	5,281
8,461	30,253	615	4,992	123	2,553	6,574	1,244	9,574
1,30,874	24,63,262	1,50,398	2,93,725	2,13,493	2,13,372	17,84,202	1,24,937	2,57,658

RETURN

Showing collections by districts

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1938.	Total Central Division.	Belgaum.	Bijapur.	Dharwar.	Kanara.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) Paid by Central Government .	10,34,061	8,228	156	718	130
	(*aa*) „ „ Provincial Government	3,03,626	39,976	11,517	37,068	12,439
	(*b*) „ „ Local Authorities .	12,690	858	1,078	1,133	147
	(*c*) „ „ Companies, other public bodies and Associations.	71,261	1,152	15	2,866	..
	(*d*) „ „ Private employees .	36,981	1,041	148	175	..
2	Interest on Securities—					
	(*a*) On securities of the Government of India or of a local Government.	46,977	3,599	117	6,500	315
	(*b*) On debentures or other securities of a local authority or a company.	8,906	..	1,692	2	..
3	Income derived from property .	2,39,485	7,672	6,669	9,915	2,058
4	„ „ „ business .	11,89,099	1,07,377	84,897	1,02,250	17,834
5	Professional earnings . . .	67,049	4,555	2,210	3,043	1,188
6	Income derived from other sources	91,504	3,401	669	2,568	409
6A	„ „ „ Surcharge .	2,52,452	14,201	8,993	13,500	2,725
7	TOTAL OF ITEMS 1 TO 6A .	33,54,091	1,92,060	1,18,161	1,79,738	37,245
8	(*a*) Amount to be deducted on account of section 15.	26,343	2,132	1,185	1,961	801
	(*b*) Amount to be deducted on account of section 17.	28,162	1,496	1,258	1,312	334
9	Resultant demand . . .	32,99,586	1,88,432	1,15,718	1,76,465	36,110
10	Arrears	1,62,891	5,770	1,552	2,049	757
11	Penalties—					
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessment under section 28.	3,336	..	1,010	300	..
	(*c*) Penal recoveries under section 46 (1).	4,825	242	139	96	47
	(*d*) Other penalties and fines .	..	..	..	..	..
12	Miscellaneous—					
	(*a*) Composition under section 53 (2).	30,830	2,500	1,730	10,000	..
	(*b*) Other items . . .	2,603	93	19	72	..
13	TOTAL OF ITEMS 9 TO 12 .	35,04,071	1,97,037	1,20,168	1,88,982	36,914
14	Refund or rebate of tax—					
	(*a*) On interest on securities under section 48.	70,575	4,314	1,872	8,583	803
	(*b*) On dividends of companies under section 48.	1,03,380	9,599	1,038	5,561	1,186
	(*c*) To partners of firms under section 48.	23,414	1,386	5,284	379	..
	(*d*) Under section 49 . .	30,164	..	..	..	..
	(*dd*) To Companies . . .	8,365	..	..	..	..
	(*e*) Under arrangement with the Indian States.	976	..	1,150	276	..
	(*f*) Under arrangement with the Burma, Aden and Ceylon Government.	6	..	..	..	..
	(*ff*) On salaries paid by Central Government.	20,455	567	..	3	2
	(*g*) Other refunds . . .	66,443	10,000	6,880	6,161	3,396
15	TOTAL REFUNDS .	3,23,778	25,866	16,224	20,963	5,387
16	Net demand (item 13 *minus* item 15)	31,80,293	1,71,171	1,03,944	1,68,019	31,527
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	1,42,352	14,254	3,029	171	2,163
18	*Add*—Excess collections and advance payments.	813	..	..	..	..
18A	*Add*—Unpaid refunds for 1937-38 .	24,706	3,735	557	1,989	573
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	25,675	2,320	426	492	239
19	Net collections	30,37,785	1,58,332	1,01,046	1,69,345	29,698

No. I—*contd.*

for the year 1937-38—*contd.*

Kolaba.	Ratnagiri.	Thana.	Bombay Suburban District.	Total Southern Division.	Sabar Kantha.	Western and Eastern Kathiawar Agencies.
22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
481	214	667	146	10,740	3,975	30,202
10,343	14,069	20,237	4,576	1,50,225	..	629
306	464	630	3,073	7,689	..	..
8,474	376	2,772	4,213	19,868	..	..
966	23	639	7,495	10,487	..	..
266	1,000	823	..	12,620	149	13,215
..	..	..	3,315	5,009	..	..
9,393	1,349	26,630	67,968	1,31,654	..	..
53,949	31,731	92,307	59,132	5,49,477	..	..
1,232	2,218	4,831	5,755	25,032	..	..
395	1,124	4,486	9,066	22,118	..	106
6,911	4,120	12,699	14,083	77,232	327	3,625
92,716	56,688	1,66,721	1,78,822	10,22,151	4,251	47,777
2,630	3,031	1,685	2,821	16,246	..	..
1,005	322	3,622	3,077	12,426	..	..
89,081	53,335	1,61,414	1,72,924	9,93,479	4,251	47,777
3,744	1,751	4,975	8,346	28,944	..	..
..	..	..	..	..	..	..
80	325	100	..	1,815	..	..
684	120	942	375	2,645	..	..
..	..	..	..	..	..	..
..	..	..	..	14,230	..	..
12	2	10	27	235	..	..
93,601	55,533	1,67,441	1,81,672	10,41,348	4,251	47,777
1,279	1,214	5,954	22,182	46,201	..	13
1,041	1,600	9,166	68,495	97,686	86	155
4 980	4,342	883	227	17,481	..	..
..	..	..	..	..	..	..
..	..	..	..	..	..	..
..	..	..	..	1,426	..	..
..	..	..	23	23	..	..
14	69	35	45	735	..	318
6,397	2,872	9,112	2,481	47,299	..	..
13,711	10,097	25,150	93,453	2,10,851	86	486
79,890	45,436	1,42,291	88,219	8 30,497	4,165	47,291
1,639	1,255	4,940	8,823	36,274	..	..
..	..	..	..	..	..	..
1.061	3,907	721	1,630	14,173	..	..
1,341	1,979	1,336	3,613	11 746	..	..
77,971	46,109	1,36,736	77,413	7,96,650	4,165	47,291

RETURN No. II.

Showing collections by districts in the Bombay Presidency for the year 1937-38.

Serial No.	Classification of the Super-tax demand in the Districts of the Bombay Presidency for the year ending 31st March 1938.	Bombay City (excluding Non-Residents' Refund Circle).	Ahmedabad.	Kaira.	Broach.	Surat.	Total Northern Division.	Ahmednagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Total Central Division.	Belgaum.	Dharwar.	Kolaba.	Thana.	Bombay Suburban District.	Total Southern Division.	Western and Eastern Kathiawar Agencies.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	93,19,770	2,93,732	175	15,293	4,924	3,17,178	152	25,118	3,450	429	11,188	20,221	25,054	85,612	9,054	929	2,617	1,333	4,279	18,182	106
1A	Demand for the year on account of Surcharge .	7,93,719	27,063	15	1,275	410	28,768	13	2,093	287	36	935	1,685	2,087	7,136	754	77	218	108	356	1,513	9
2	Arrears	4,99,569	..	..	..	101	101	..	..	..	..	19,068	..	..	19,068	..	..	..	..	..	..	..
3	Miscellaneous including penalties . . .	1,042	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	1,06,14,101	3,23,850	191	16,571	5,435	3,46,047	165	27,211	3,737	465	31,191	21,906	27,141	1,11,816	9,808	1,006	2,835	1,411	4,635	19,695	115
5	Refunds	1,09,782	15,558	..	4,259	..	19,817	..	..	6	498	686	..	..	1,190	230	..	..	..	..	230	..
6	Net demand (item 4 *minus* item 5) . . .	1,05,04,318	3,08,292	191	12,312	5,435	3,26,230	165	27,211	3,731	—33	30,505	21,906	27,141	1,10,626	9,578	1,006	2,835	1,411	4,635	19,465	115
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	9,15,026	15,329	..	..	..	15,329	..	..	..	..	4,964	..	..	4,964	610	..	..	..	..	610	..
8	*Add*—Excess Collections and advance payments	11,37,950	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8A	*Add*—Unpaid refunds of the year under review	632	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	NET COLLECTIONS .	1,07,27,862	2,92,963	191	12,312	5,435	3,10,901	165	27,211	3,731	—33	25,541	21,906	27,141	1,05,662	8,968	1,006	2,835	1,411	4,635	18,855	115

RETURNS Nos. I to XI.

Pertaining to the province of Sind for the year 1937-38.

RETURN No. I.

Classification of the income-tax demand in the Sind Province in the year ending 31st March 1938.

Serial No.	Classification.	Assessment for 1937-38.
1	2	3
1	Salaries—	Rs.
	(*a*) paid by Government { on Federal emolument's	6,34,520
	{ on Provincial emoluments	2,70,521
	(*b*) „ „ local authorities	62,347
	(*c*) „ „ companies, other public bodies and associations	2,03,643
	(*d*) „ „ private employers	79,284
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Government	1,34,153
	(*b*) „ debentures or other securities of a local authority or a company	75,733
3	Income derived from property	3,21,474
4	„ „ „ business	13,01,575
5	Professional earnings	44,219
6	Income derived from other sources	2,01,635
6-A	Surcharge	2,65,541
7	TOTAL OF ITEMS 1 TO 6-A	35,94,645
8	(*a*) Amount to be deducted on account of section 15	1,56,198
	(*b*) Amount to be deducted on account of section 17	25,396
9	Resultant demand	34,13,051
10	* Arrears	A 1,54,696
11	Penalties—	
	(*a*) penal assessments under section 25 (2)	....
	(*b*) „ „ „ „ 28	5,527
	(*c*) „ recoveries „ „ 46 (1)	1,015
	(*d*) other penalties and fines	....
12	Miscellaneous—	
	(*a*) composition under section 53 (2)	14,825
	(*b*) other items	619
13	TOTAL OF ITEMS 9 TO 12	35,89,733
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	36,936
	(*b*) „ dividends of companies, under section 48	58,458
	(*c*) to partners of firms, under section 48	72,534
	(*d*) to Companies	3,742
	(*dd*) under section 49	884
	(*e*) under arrangement with the India States	....
	(*f*) under arrangement with Burma, Aden & Ceylon Governments	2,654
	(*g*) on Federal emoluments	14,165
	(*h*) other refunds †	42,777
15	TOTAL REFUNDS	2,32,150
16	Net demand (item 13 *minus* item 15)	33,57,583
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	2,47,783
17-A	*Deduct* uncashed refunds of year paid this year	2,815
18	*Add*—Excess collections and advance payments	4,428
18-A	*Add*—Uncashed refunds of the year under review	10,766
19	Net collections	31,22,179

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

	Rs.	Rs.
A.—Arrears as on 1st April 1937		2,49,113
Less reductions in appeal, Revision Section 27, Section 35, etc.	93,752	
Written off as irrecoverable	1,245	94,997
Net		1,54,116
Add transferred from Baluchistan to the Assistant Income-tax Officer, Karachi		580
Total shown at item 10		1,54,696
Uncashed refunds Vouchers as on 1st April 1937		3,693
Less cancelled during the year		878
Total cashed during the year as shown at item 17-A.		2,815

RETURN No. II.

Classification of the super-tax demand in the Sind Province in the year ending 31st March 1938.

Serial No.	Classification.	Assesment for 1937-38.		
		Ordinary.	Corporation.	Total.
		Rs.	Rs.	Rs.
1	Demand for the year	57,860	1,84,584	2,42,444
2	*Arrears including surcharge of Ordinary 1561—Corporation 656=2217.	14,008	*8,524	22,532 A
3	Miscellaneous including penalties . . .	..	..	..
3A	Surcharge	5,552	13,545	19,097
4	Total of items 1 to 3 .	77,420	2,06,653	2,84,073
5	Refunds†	65	728	793
6	Net demand (item 4 *minus* item 5) . . .	77,355	2,05,925	2,83,280
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	10,735	..	10,735
8	*Add*—Excess collections and advance payments .	..	..	..
9	Net collections	66,620	2,05,925	2,72,545

*If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

†Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessment, etc., when the assessee is assessed both in income-tax and super-tax.

	Rs.	
A.—Arrears as it stood on 1-4-37	1,55,439	including surcharge of Rs. 16,855.
Less reduced under appeal, Revision Section 27	1,32,907	
Written off	*Nil*	
Total	1,32,907	
Balance shown at item 2	22,532	

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Sind Province in the year ending 31st March 1938.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of Tax per rupee.	Rate of refund or rebate per rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
1	Below Rs. 1,000	*Nil*	26+26/12	195	5,564	440	13,481	118	18,037	753	37,082	
		„	26+26/6	159	2,645	48	6,379	..	..	207	9,024	
		„	26+26/4	3	10,403	1	1	..	..	4	10,404	
2	1,000— 1,499	1+1/3	24⅔+26/6	3	9	10	339	2	383	15	731	
3	1,500— 1,999	2+2/3	23⅓+26/6	2	10	7	251	1	255	10	516	
4	2,000— 4,999	6+6/12	20+20/12	97	4,243	194	8,445	48	11,636	339	24,324	
		6+6/6	20+20/6	17	1,555	41	1,945	7	1,904	65	5,404	
		6+6/4	20+20/4	..	..	1	32	3	694	4	726	
5	5,000— 9,999	9+9/12	17+17/12	55	6,009	110	6,981	39	18,456	204	31,446	
		9+9/6	17+17/6	6	1,235	17	1,543	2	495	25	3,273	
		9+9/4	17+17/4	..	..	..	..	..	..	..	..	
6	10,000—14,999	12+12/12	14+14/12	18	1,593	40	4,802	14	7,478	72	13,373	
		12+12/6	14+14/6	3	1,251	9	2,090	1	124	13	3,465	
		12+12/4	14+14/4	..	..	2	426	..	..	2	426	
7	15,000—19,999	16+16/12	10+10/12	16	567	20	2,731	6	3,909	42	7,207	
		16+16/6	10+10/6	2	473	4	297	4	414	10	1,184	
		16+16/4	10+10/4	..	..	..	..	..	..	..	..	
8	20,000—29,999	19+19/12	7+7/12	10	685	25	5,495	14	7,161	49	13,341	
		19+19/6	7+7/6	12	465	10	1,916	3	402	25	2,783	
		19+19/4	7+7/4	..	..	1	2	..	..	1	2	
9	30,000—39,999	23+23/12	3+3/12	6	72	6	378	8	924	20	1,374	
		23+23/6	3+3/6	1	15	9	822	4	262	14	1,099	
		23+23/4	3+3/4	..	..	..	..	..	..	..	..	
10	40,000—99,999	25+25/12	1+1/12	3	142	8	102	..	..	11	244	
		25+25/6	1+1/6	..	..	..	..	..	..	..	..	
		25+25/4	1+1/4	..	..	..	..	..	..	..	..	
	Total			608	36,936	1,003	58,458	274	72,534	1,885	1,67,928	

B.—Double Income-tax Relief

	Rs.
Refund to Companies	884
„ Others	2,654
	884

C.—Under arrangements with

United Kingdom (Sec. 49)	2,654
„ „ „ Ceylon Government	..
„ „ „ Burma	..
„ „ „ Aden	..
„ „ „ Indian States	..
TOTAL	3,538

1V-12-40.

LIBRARY OF THE

RETURN No. IV.

Classification of grades of income-tax collected in the Sind Province in the year ending 31st March 1938.

RETURN

Classification of grades of income-tax collected in the

(*a*) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally

Serial No.	Grade of income.	Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(*b*) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499	12,675	88	147	..	..	..	..	..	..
II	1,500 ,, 1,999	52,764	178	272	..	..	..	..	..	..
III	2,000 ,, 2,499	22,06,317	68,537	5,431	..	..	..	..	..	..
IV	2,500 ,, 2,999	14,47,058	44,885	2,876	..	..	..	..	..	..
V	3,000 ,, 3,499	14,28,614	44,597	3,155	..	..	..	..	..	..
VI	3,500 ,, 4,999	24,01,857	74,879	4,580	..	..	..	..	..	..
VII	5,000 ,, 7,499	21,10,927	1,07,953	8,061	..	..	..	..	..	..
VIII	7,500 ,, 9,999	22,68,267	1,06,056	3,761	..	..	..	..	..	..
IX	10,000 ,, 12,499	14,40,444	89,789	3,621	..	..	..	..	..	..
X	12,500 ,, 14,999	20,18,465	1,26,108	1,575	..	..	..	..	..	..
XI	15,000 ,, 19,999	22,74,466	1,88,981	4,398	..	..	..	..	..	..
XII	20,000 ,, 24,999	9,95,746	98,352	2,604	..	..	..	..	..	..
XIII	25,000 ,, 29,999	8,31,250	82,159	2,673	..	..	..	..	..	..
XIV	30,000 ,, 39,999	4,95,515	59,358	4,553	..	..	..	..	..	..
XV	40,000 ,, 49,999 . . .	..	..	4,377	..	..	..	..	..	..
XVI	50,000 ,, 99,999	1,19,792	15,598	874	..	..	..	..	..	..
XVII	1,00,000 and over . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income—									
	(*a*) taxed at source at the maximum rate.	..	..	..	9,91,177	1,34 153	..	..	5,59,258	75,733
	(*b*) covered by anticipatory certificates.	..	..	..	2,54,900	34,531	..	..	30,602	4,144
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	250	8	..	..	..	..	..	..	..
	TOTAL .	2,01,04,402	11,07,526	52,958	12,46,077	1,68,684	..	..	5,89,860	79,877

NOTES.

(*a*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.

(*c*) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

Sind Province in the year ending 31st March 1938.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
..	..	..	..	12,968	90	1,440	10	..	..	71,407	501
..	..	..	..	15,605	216	9,182	138	..	..	46,395	655
..	..	..	..	6,41,803	19,708	3,39,756	10,592	45,344	1,417	15,52,252	48,430
..	..	..	..	3,38,722	10,564	2,20,722	7,002	25,184	787	10,16,409	31,764
..	..	..	..	3,08,736	9,472	2,48,345	7,759	32,578	1,018	8,98,594	28,081
..	..	..	..	5,59,592	18,885	5,25,548	16,286	46,290	1,447	24,78,844	76,392
..	..	..	..	4,13,481	19,009	4,39,149	20,382	74,160	3,476	20,22,386	94,537
..	..	..	..	3,68,772	17,286	3,64,671	17,094	21,055	991	15,12,965	70,920
..	..	..	..	2,34,116	13,566	2,08,880	13,055	49,968	3,123	9,12,229	63,077
..	..	..	..	1,88,448	11,778	2,08,352	13,022	4,400	275	10,48,194	52,108
..	..	..	..	3,67,632	30,636	1,82,519	14,960	20,748	1,729	12,28,770	1,02,418
..	..	..	..	66,796	6,610	1,21,524	10,264	19,998	1,979	5,56,800	55,100
..	..	..	..	71,599	4,860	31,691	3,796	28,194	2,790	4,87,933	48,285
..	..	..	..	1,70,872	20,471	51,940	6,222	34,960	4,188	4,61,785	55,318
..	..	..	..	1,98,322	25,823	45,965	5,989	77,614	10,106	1,33,525	17,386
..	..	..	..	1,15,700	15,065	..	..	2,13,064	28,455	3,84,461	50,060
..	..	..	..	..	..	..	..	..	..	66,078	8,948
22,79,644	3,08,719	12,35,307	1,67,282	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
22,79,644	3,08,719	12,35,307	1,67,282	40,73,164	2,24,039	29,99,684	1,46,571	6,93,557	61,781	1,48,79,027	8,03,980

Interest on tax-free securities . . . . . Rs. 3,52,284

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Sind Province in the year ending 31st March 1938—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19 21 and 23).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499	98,490	836	9,018	62	..	697	89,472	77	116
II	1,500 ,, 1,999	1,23,946	1,459	12,962	175	50	2,045	1,10,984	—811	93
III	2,000 ,, 2,499	47,85,472	1,54,115	1,13,027	3,532	12,072	661	46,72,445	1,37,850	2,682
IV	2,500 ,, 2,999	30,48,095	97,878	75,987	2,373	..	778	29,72,108	94,730	1,246
V	3,000 ,, 3,499	29,16,867	94,082	80,778	2,558	..	452	28,36,089	91,072	1,014
VI	3,500 ,, 4,999	60,12 131	1,92,469	66,969	2,084	..	1,167	59,45,162	1,89,218	1,553
VII	5,000 ,, 7,499	50,60,103	2,53,418	71,710	3,256	3,523	768	49,88,393	2,45,871	1,023
VIII	7,500 ,, 9,999 . . .	45,35,730	2,16,108	51,910	2,525	..	2,917	44,83,820	2,10,666	669
IX	10,000 ,, 12,499 . . .	28,45,637	1,86,231	64,272	4,017	3,489	722	27,81,365	1,78,003	344
X	12,500 ,, 14,999	34,67,859	2,04,866	8,240	515	..	696	34,59,619	2,03,655	269
XI	15,000 ,, 19,999	40,74,135	3,43,122	38,722	4,142	3,084	2,779	40,35,413	3,33,167	278
XII	20,000 ,, 24,999	17,60,864	1,74,909	46,456	4,575	530	1,231	17,14,408	1,68,573	108
XIII	25,000 ,, 29,999	14,50,667	1,44,563	97,455	8,109	..	2,722	13,53,212	1,33,672	70
XIV	30,000 ,, 39,999	12,15,067	1,50,110	..	..	998	..	12,15,067	1,49,112	59
XV	40,000 ,, 49,999	4,55,426	63,681	9,170	1,194	..	..	4,46,256	62,487	15
XVI	50,000 ,, 99,999	8,33,017	1,10,052	..	..	..	..	8,33,017	1,10,052	22
XVII	1,00,000, and over . . .	66,078	8,948	..	..	..	..	66,078	8,948	2
XVIII	Unclassified income—									
	(a) taxed at source at the maximum rate,	50,65,386	6,85,887	4,24,970	60,252	..	..	46,40,416	6,25,635	146
	(b) covered by anticipatory certificates,	2,35,502	38,675	2,35,502	38,675	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	250	8	..	..	..	..	250	8	1
	TOTAL .	4,81,00,722	31,21,417	14,57,148	1,38,104	23,696	17,632	4,66,43,574	29,41,985	9,736

	Rs.	Rs.
TOTAL (COLUMN 31) . .		29,41,985
Add—Surcharge (gross collections) from :—		
(a) Companies	25,726	
(b) Other assessees	2,35,192	
		2,60,918
Add—Excess collections and miscellaneous from :—		
(a) Companies	nil.	
(b) Other assessees	19,872	
		19,872
Add—Penalties (actual collections) from :—		
(a) Companies	nil	
(b) Other assessees	6,542	
		6,542
Add—Unpaid refunds for the year under review		10,766
TOTAL .		32,40,083
	Rs.	
Deduct—Refunds and rebates at various rates except at maximum rates on account of incomes shown in columns 6 to 15	1,11,418	
Deduct—Amounts paid as money-order commission for sending refunds	13	
Deduct—Refunds for 1936-37 paid in 1937-38	2,815	
Deduct—Refunds under section 49	884	
Deduct—Refunds under arrangement with the Ceylon Government	2,654	
Deduct—Interest paid under section 66 (7) of the Act	120	
		1,17,904
NET TOTAL .		31,22,179

RETURN No. V.

Statement showing collection of super-tax in the Sind Province in the year ending 31st March 1938.

Class.	Amount of income.	Collection from individuals.			Collection from associations of individuals.			Collection from companies.			Collection from unregistered firms.			Collection from Hindu undivided families.			Total collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs	Rs.	Rs.	Rs.
I	30,001 to 50,000	49	17,92,774	15,130	2	78,212	854	..	..	..	3	1,15,816	1,027	..	..	..	54	19,86,802	17,011	65	16,946
II	50,001 „ 1,00,000	10	5,00,550	15,668	7	4,13,646	14,055	1	94,136	2,737	1	31,562	122	..	..	..	19	10,39,894	32,582	..	32,582
III	1,00,001 „ 1,50,000	1	1,22,224	10,087	..	..	..	4	5,10,001	19,376	..	..	..	..	..	..	5	6,32,225	29,463	..	29,463
IV	1,50,001 „ 2,00,000	..	..	..	1	33,250	467	1	1,75,896	7,868	..	..	..	..	..	..	2	2,09,146	8,335	..	8,335
V	2,00,001 „ 2,50,000	..	..	..	1	47,000	2,989	2	4,45,764	21,548	..	..	..	..	..	..	3	4,92,764	24,537	..	24,537
VI	2,50,001 „ 3,00,000	..	..	..	..	..	..	2	5,84,144	30,259	..	..	..	..	..	..	2	5,84,144	30,259	..	30,259
VII	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 and more	..	..	..	..	..	..	2	17,70,624	1,10,664	..	..	..	..	..	..	2	17,70,624	1,10,664	728	1,09,936
	TOTAL	60	24,15,548	A 40,885	11	5,72,108	18,365	12	35,80,565	1,92,452	4	1,47,378	1,149	..	..	..	87	67,15,599	2,52,851	B 793	2,52,058

* Total income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.

A—Includes Rs. 1,858 & Rs. 155 on account of super-tax and surcharge respectively collected on Federal emoluments.

	Rs.
B Refunds to companies	728
„ „ other assessees	65
„ „ Federal emoluments	..
	793

	Rs.
Add—Excess collection and miscellaneous	..
Add—Penalties (acutal collections)	..
Surcharge ordinary	6,286
Surcharge on Corporation Tax	14,201
TOTAL	2,72,545

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RETURN No. VI.

Classified statement of receipts of super-tax in the Sind Province in the year ending 31st March 1938.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	4	3,680	4	3,680
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	1	79	1	79
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	15,514	..	..	1	15,514
9	Iron and steel works	1	14,752	..	..	1	14,752
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	2	19,035	..	..	2	19,035
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	3	14,684	..	..	3	14,684
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	5	1,28,467	70	56,640	75	1,85,107
	TOTAL	12	1,92,452	75	60,399	87	2,52,851
	Surcharge		14,201		6,286		20,487
	TOTAL	12	2,06,653	75	66,685	87	2,73,338

RETURN No. VI-A.

Others.

Serial No.	Source of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Airways	1	4,684	2	2,078	3	6,762
2	Brokerage	..	..	2	2,039	2	2,039
3	Contracts	1	2,738	1	55	2	2,793
4	Cloth	..	..	1	848	1	848
5	Cable and Wireless	1	77,659	..	..	1	77,659
6	Cigarettes	..	..	2	943	2	943
7	Commission	..	..	21	13,879	21	13,879
8	Dubashes and Stevedores	..	..	5	13,428	5	13,428
9	Electricity	2	43,386	..	..	2	43,386
10	Interest	..	..	6	5,983	6	5,983
11	Property	..	..	3	1,893	3	1,893
12	Profession	..	..	1	200	1	200
13	Provident Funds	..	..	2	5,400	2	5,400
14	Salary	..	..	23	9,870	23	9,870
15	Speculation	..	..	1	24	1	24
	Total	5	1,28,467	70	56,640	75	1,85,107

Additional list showing the important sources of income most of the recipients of which are liable to income-tax and not super-tax.

1. Commission.
2. Grain.
3. Cotton.
4. Hardware.
5. Interest.
6. Provisions.
7. Cloth.
8. Medicines.
9. Oilman's Stores.
10. Property.
11. Arms and Ammunition.
12. Interest on securities.
13. Dividends.
14. Shipping.
15. Country and Foreign Liquor.
16. Boots and Shoes.
17. Silver and Gold ornaments.
18. Dubashis and Stevedores.
19. Motor Cars and Motor Lorries.
20. Hides.
21. Jewellery.
22. Contracts.
23. Engineering works.
24. Sind work.
25. Grocery.
26. Timber.
27. Banking.
28. Legal Practitioners.
29. Flour Mills.
30. Ice factories.
31. Seeds.
32. Remittances.
33. Rice Husking factories.
34. Brick Kilns.
35. Salt Manufacturing.
36. Ghee.
37. Medical Practitioners.

RETURN No. VII.

Province of Sind—1937-38.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number filed.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Karachi	9,150	9,411	224	232	135	..	..	..	50	41	19	3	..	15	91,895 60,661 Super-tax	..	6	42	5	..	..	4	694	..	..
Hyderabad	2,245	2,154	60	56	36	..	..	..	11	8	3	..	..	..	6,384	..	..	10	..	..	..	..	..	..	..
Sukkur	1,306	1,976	198	193	155	..	..	..	36	36	14	2	1 A	212	13,584	..	1	10	4	..	..	2	140	..	120
Shikarpur	1,594	1,055	82	69	61	..	..	..	10	7	3	2	..	..	19,858	..	..	..	2	..	..	1	106	..	..
Larkana	1,445	990	57	72	49	..	..	..	15	13	8	..	..	..	13,345	..	..	3	2	..	..	4	..	..	..
Dadu	991	640	38	42	29	..	..	..	4	4	2	..	..	..	9,376	..	..	5	1	..	..	2	305	..	..
Karachi District	363	165	14	16	9	..	..	..	2	1	1	..	..	..	811	..	..	..	..	..	..	1	..	..	..
Nawabshah	812	572	60	64	46	..	..	..	12	15	6	..	..	..	4,065	..	..	4	2	..	..	..	..	..	..
Thar Parkar	1,590	1,428	126	109	69	..	..	..	22	19	10	..	..	..	12,144	..	1	15	6	..	..	..	..	..	..
TOTAL	19,496	18,391	859	853	589	..	..	..	162	142	66	7	1 A	227	1,71,962 60 6?1 Super-tax	..	8	89	22	..	..	14	1,245	..	120

Lower assessees included in column 3—

Karachi	29
Hyderabad	36
Sukkur	..
Shikarpur	13
Larkana	..
Dadu	..
Karachi District	..
Nawabshah	..
Thar Parkar	3
Total	81

NOTE.—Amounts written off do not include penalties of Rs. 172-6-0.
A.—Pertains to the preceding year.
* Includes partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Province of Sind during 1937-38.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	Number of persons declared liable to tax.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Karachi	7,629	1,920	2,801	78	2,726	7,525	1,495	21	11	4,266	3,563	2,083	1,450	2,622
Hyderabad Sind	1,936	209	971	12	653	1,845	104	4	1	1,668	1,487	309	198	638
Sukkur	1,971	219	1,053	..	535	1,797	13	49	16	1,554	1,347	379	228	565
Shikarpur	1,024	23	441	2	494	960	192	19	3	811	799	529	16	438
Larkana	959	86	572	..	269	927	53	7	4	719	559	171	102	271
Dadu	625	54	400	..	125	579	111	4	2	493	434	136	73	131
Karachi District	161	6	62	..	66	134	16	3	1	143	108	43	3	67
Nawabshah	554	105	201	..	211	517	27	10	5	385	307	185	80	226
Thar and Parkar	1,384	102	567	3	582	1,254	123	22	6	964	692	334	94	604
TOTAL	16,243	2,714	7,068	95	5,661	15,538	2,134	139	49	11,003	9,296	4,169	2,244	5,562

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in Sind Province during the year ending 31st March 1938.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
	Rs. Rs.								
I	1,000—1,499	52	..	..	1	11	..	52	116
II	1,500—1,999	45	4	..	6	7	..	35	97
III	2,000—2,499	1,149	14	2	206	482	19	826	2,698
IV	2,500—2,999	557	2	2	90	159	10	430	1,250
V	3,000—3,499	453	..	3	76	114	10	361	1,017
VI	3,500—4,999	595	3	11	139	189	11	654	1,602
VII	5,000—7,499	463	17	16	83	86	16	375	1,056
VIII	7,500—9,999	350	15	6	45	42	3	229	690
IX	10,000—12,499	179	3	1	23	22	7	113	348
X	12,500—14,999	155	1	5	15	20	2	77	275
XI	15,000—19,999	145	3	4	13	22	3	95	285
XII	20,000—24,999	60	1	..	6	6	1	35	109
XIII	25,000—29,999	38	..	6	3	3	1	25	76
XIV	30,000—39,999	18	3	4	3	3	1	25	57
XV	40,000—49,999	5	1	2	1	3	2	4	18
XVI	50,000—99,999	2	1	1	..	2	7	11	24
XVII	1,00,000 and above	..	8	7	..	..	..	2	17
	Unclassified	1	..	..	..	..	..	..	1
	TOTAL	4,267	76	70	710	1,171	93	3,349	9,736

RETURN No. X.

Statement showing the number of assessees, etc., in the Province of Sind (excluding assessees whose main source of income is from salaries) for the year 1937-38.

District or Circle.	Number of persons assessed		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 and 7. A		Tax on incomes in column 8, B		Difference between columns B and A.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Super-tax.	Income-tax.	Super-tax.	Income-tax	Super-tax.	Income-tax.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi	80	5,643	78	5,527	45	1,549	2,599	2,05,759	9,73,990	2,43,248	14,30,947	37,489	4,56,957	67
Hyderabad	12	1,727	12	1,624	9	403	619	10,381	1,44,060	16,781	2,14,674	6,400	70,614	12
Sukkur	..	1,727	..	1,588	..	262	507	..	45,729	..	85,021	..	39,292	..
Shikarpur	2	999	2	935	1	119	385	..	14,411	28	1,03,486	28	89,075	2
Larkana	..	861	..	841	..	183	238	..	18,572	..	32,771	..	14,199	..
Dadu	..	551	..	525	..	118	99	..	6,807	..	16,573	..	9,766	..
Karachi District	..	149	..	128	..	10	66	..	1,166	..	6,490	..	5,324	..
Nawabshah	..	449	..	412	..	92	191	..	5,103	..	20,380	..	15,277	..
Thar Parkar	3	1,282	3	1,149	3	31	562	..	2,570	86	33,059	86	30,489	3
TOTAL	97	13,388	95	12,729	58	2,767	5,266	2,16,140	12,12,408	2,60,143	19,43,401	44,003	7,30,993	84

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries in the Province of Sind during the year 1937-38.

Serial No.	Name of industry.	Rs.
1	Cotton, ginning and pressing	27,130
2	Cotton, spinning and weaving (mills)	79
3	Cotton, spinning and weaving (hand looms)	..
4	Dyeing	..
5	Flour milling	11,574
6	Foundries	2,579
7	Jute	..
8	Medicines	666
9	Mining, coal	..
10	Mining, copper	..
11	Mining, manganese	..
12	Mining, petroleum	..
13	Mining, others	309
14	Oil mills	12,925
15	Potteries, bricks, stones, etc., and building materials manufacture	1,704
16	Rice mills	9,463
17	Salt	..
18	Silk manufacture	..
19	Soap manufacture	95
20	Sports	..
21	Sugar	..
22	Tanneries	..
23	Tea	..
24	Timber (including saw mills)	428
25	Tobacco manufacturing	..
	TOTAL	66,952

RETURN No. I.

Showing collections by districts of the province of Sind for the year 1937-38.

RETURN

Showing collections by districts of the

Serial No.	Classification of the Income-tax demand for the Districts in the Province of Sind for the year ending 31st March 1938.	Karachi City.	Karachi District.	Hyderabad.	Sukkur.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1	Salaries :—(*a*) Paid by Central Government	6,24,475	..	4,821	2,968
	(*aa*) Paid by Provincial Government	1,45,333	74	41,334	29,723
	(*b*) „ „ local Authorities	52,270	..	3,699	2,748
	(*c*) „ „ Companies, other public bodies and Associations.	1,93,275	..	5,220	2,831
	(*d*) „ „ Private employers	63,523	..	12,378	622
2	Interest on Securities :—				
	(*a*) On securities of the Government of India or of a local Government.	1,26,488	..	5,279	1,491
	(*b*) On debentures or other securities of a local authority or a company.	74,619	..	..	..
3	Income derived from property	2,66,571	359	29,162	8,287
4	„ „ „ business	9,39,487	4,860	91,978	77,896
5	Professional earnings	30,649	12	6,955	3,375
6	Income derived from other sources	80,122	1,308	85,936	8,056
6A	„ „ „ surcharge	2,04,841	479	23,701	11,500
7	TOTAL OF ITEMS 1 TO 6A	28,01,653	7,092	3,10,463	1,49,497
8	(*a*) Amount to be deducted on account of section 15	1,33,565	22	15,423	3,469
	(*b*) „ „ „ „ „ „ „ 17	12,863	614	3,195	2,021
9	Resultant demand	26,55,225	6,456	2,91,845	1,44,007
10	Arrears	1,18,316	199	9,822	5,099
11	Penalties :—				
	(*a*) Penal assessment under section 25(2)	..	..	..	..
	(*b*) „ „ „ „ 28	5,243	..	..	175
	(*c*) Penal recoveries under section 46 (1)	69	..	48	287
	(*d*) Other penalties and fines	..	..	..	..
12	Miscellaneous :—				
	(*a*) Composition under section 53 (2)	3,200	125	..	400
	(*b*) Other items	291	1	41	..
13	TOTAL OF ITEMS 9 TO 12	27,82,344	6,781	3,01,756	1,49,968
14	Refund or rebate of tax :—				
	(*a*) On interest on securities under section 48	26,825	..	6,955	799
	(*b*) On dividends of companies under section 48	42,077	..	5,859	2,779
	(*c*) To partners of firms under section 48	38,306	313	3,961	16,285
	(*d*) Under section 49	884	..	..	..
	(*dd*) To Companies	3,742	..	..	..
	(*e*) Under arrangement with the Indian States	..	..	..	..
	(*f*) „ „ „ Ceylon Burma and Aden Governments.	..	..	2,654	..
	(*ff*) On salaries paid by Central Government	14,155	..	..	10
	(*g*) Other refunds	9,122	950	9,635	10,008
15	TOTAL REFUNDS	1,35,111	1,263	29,064	29,881
16	Net demand (item 13 *minus* item 15)	26,47,233	5,518	2,72,692	1,20,087
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	1,78,488	..	27,173	10,582
18	*Add*—Excess collections and advance payments	321	..	313	2,751
18A	*Add*—Unpaid refunds for 1937-38	7,209	316	1,345	201
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	2,088	109	16	..
19	Net Collections	24,74,187	5,725	2,47,161	1,12,457

No. I.

province of Sind for the year 1937-38.

Shikarpur.	Larkana.	Dadu.	Nawabshah.	Thar and Parkar.	Total Sind.
7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	611	..	441	1,204	6,34,520
3,670	14,041	8,752	11,848	15,746	2,70,521
919	807	46	1,142	716	62,347
310	546	34	38	1,389	2,03,643
1,590	87	262	23	799	79,284
..	834	..	61	..	1,34,153
1,114	..	..	..	..	75,733
6,070	3,030	979	1,879	5,137	3,21,474
88,982	24,384	11,589	20,873	41,526	13,01,575
1,352	501	37	245	1,093	44,219
8,082	3,416	2,407	4,832	6,476	2,01,635
9,409	3,902	2,033	3,495	6,181	2,65,541
1,22,498	52,159	26,139	44,877	80,267	35,94,645
2,728	606	216	96	73	1,56,198
1,593	843	542	798	2,927	25,396
1,18,177	50,710	25,381	43,983	77,267	34,13,051
9,146	4,332	3,715	345	3,722	1,54,696
..	..	..	..	..	..
..	..	..	..	109	5,527
12	371	41	82	105	1,015
..	..	..	..	..	..
1,000	6,050	4,050	..	..	14,825
101	53	73	41	18	619
1,28,436	61,516	33,260	44,451	81,221	35,89,733
291	912	..	124	1,030	36,936
7,223	256	8	..	256	58,458
6,217	1,411	1,981	1,994	2,066	72,534
..	..	..	..	..	884
..	..	..	..	..	3,742
..	..	..	..	..	..
..	..	..	..	..	2,654
..	..	..	..	..	14,165
6,238	3,916	607	1,509	792	42,777
19,969	6,495	2,596	3,627	4,144	2,32,150
1,08,467	55,021	30,664	40,824	77,077	33,57,583
12,877	2,556	2,516	2,359	11,232	2,47,783
..	..	..	70	973	4,428
95	49	5	447	1,099	10,766
404	12	1	..	185	2,815
95,281	52,502	28,152	38,982	67,732	31,22,179

RETURN No. II.

Showing collections by districts in the province of Sind for the year 1937-38.

Serial No.	Classification of the Super-tax demand in the Districts of the Province of Sind for the year ending 31st March 1938.	Karachi.	Hyderabad.	Shikarpur.	Thar and Parkar.	Total Sind.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year . .	2,25,560	16,781	24	79	2,42,444
1A	Demand for the year on account of Surcharge.	17,688	1,398	4	7	19,097
2	Arrears	22,363	69	100	..	22,532
3	Miscellaneous including penalties	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3 .	2,65,611	18,248	128	86	2,84,073
5	Refunds	728	..	65	..	793
6	Net demand (item 4 *minus* item 5)	2,64,883	18,248	63	86	2,83,280
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	10,130	605	..	..	10,735
8	*Add*—Excess collections and advance payments.	..	..	..	..	..
8A	*Add*—Unpaid refunds of the year under review.	..	..	..	..	..
8B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	..	..	..	..	..
9	Net Collections	2,54,753	17,643	63	86	2,72,545

RETURNS Nos. I to XI.

Pertaining to the Province of Baluchistan for the year 1937-38.

RETURN No. I.

Classification of the income-tax demand in the Baluchistan Province in the year ending 31st March 1938.

Serial No.	Classification.	Assessment for 1937-38.
1	2	3
1	Salaries—	Rs.
	(*a*) paid by Government { 1. Central Government	2,046
	{ 2. Provincial Government	....
	(*b*) „ „ local authorities	1,819
	(*c*) „ „ companies, other public bodies and associations	13,153
	(*d*) „ „ private employers	858
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Government	5,339
	(*b*) „ debentures or other securities of a local authority or a company	....
3	Income derived from property	7,429
4	„ „ „ business	1,00,673
5	Professional earnings	1,314
6	Income derived from other sources	2,039
6-A	*Add*—Surcharge	9,949
7	TOTAL OF ITEMS 1 TO 6A.	1,44,619
8	(*a*) Amount to be deducted on account of section 15	1,726
	(*b*) Amount to be deducted on account of section 17	6,408
9	Resultant demand	1,36,485
10	*Arrears	A 3,964
11	Penalties—	
	(*a*) penal assessments under section 25 (2)	....
	(*b*) „ „ „ „ 28	....
	(*c*) „ recoveries „ „ 46 (1)	10
	(*d*) other penalties and fines	....
12	Miscellaneous—	
	(*a*) composition under section 53 (2)	....
	(*b*) other items	26
13	TOTAL OF ITEMS 9 TO 12	1,40,485
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	6,053
	(*b*) „ dividends of companies, under section 48	2,999
	(*c*) to partners of firms, under section 48	1,409
	(*d*) to Companies	....
	(*e*) salaries paid by Central Government	....
	(*f*) under section 49	....
	(*g*) under arrangement with Ceylon, Aden & Burma	....
	(*h*) other refunds †	265
15	TOTAL REFUNDS	10,726
16	Net demand (item 13 *minus* item 15)	1,29,759
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	46,709
17-A	Refunds paid out of unpaid refunds of last year	....
18	*Add*—Excess collections and advance payments	....
18-A	*Add*—Unpaid refunds of the year under review	1,110
19	Net collections	84,160

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

	Rs.
A. The amount of arrears shown in the 1936-37 Return	5,518
Deduct—Penalties shown through mistake	119
Correct figures of arrears at the end of 1936-37	5,399
Deduct—Arrears transferred to Karachi	580
	4,819
Deduct—	
Amount written off 95	
Amounts remitted 760	855
Amount of arears for the previous year shown in item 10 of this Return	3,964

RETURN No. II.

Classification of the super-tax demand in the Baluchistan Province in the year ending 31st March 1938.

Serial No.	Classification.	Assessment for 1937-38.		
		Super-tax.	Corporation tax.	Total.
1	2	3	4	5
		Rs.	Rs.	Rs.
1	Demand for the year	8,890	4,677	13,567
2	* Arrears— S. T. 193 S. C. 16	209	..	209
3	Miscellaneous including penalties. *Add*—Surcharge .	820	390	1,210
4	Total of items 1 to 3 .	9,919	5,067	14,986
5	Refunds†	..	..	..
6	Net demand (item 4 *minus* item 5)	9,919	5,067	14,986
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates— S. T. 8,890 S. C. 820	9,710	..	9,710
8	*Add*—Excess collections and advance payments . .	..	..	..
9	Net collections	209	5,067	5,276

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Baluchistan District in the year ending 31st March 1938.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.				Rs.		Rs.		Rs.		Rs.	
1	Below 1,000	..	26+26/4	..	..	1	1	..	..	1	1	
		..	26+26/6	6	1,078	1	32	..	..	7	1,110	
		..	26+26/12	21	4,275	13	425	5	452	39	5,152	
2	1,000—1,499	2	24+26/4	..	..	..	..	..	..	..	..	
		1¼	24¾+26/6	..	..	..	..	..	..	..	..	
3	1,500—1,999	2½	23½+26/6	..	..	..	..	..	..	..	..	
4	2,000—4,999	6+6/4	20+20/4	..	..	..	..	..	..	..	..	
		6+6/6	20+20/6	1	595	2	20	1	232	4	847	
		6+6/12	20+20/12	3	67	4	505	..	..	7	572	
5	5,000—9,999	9+9/4	17+17/4	..	..	..	..	..	..	..	..	
		9+9/6	17+17/6	..	..	..	..	1	258	1	258	
		9+9/12	17+17/12	1	38	..	..	..	..	1	38	
6	10,000—14,999	12+12/4	14+14/4	..	..	..	..	..	..	..	..	
		12+12/6	14+14/6	..	..	1	30	1	467	2	497	
		12+12/12	14+14/12	..	..	1	665	..	..	1	665	
7	15,000—19,999	16+16/4	10+10/4	..	..	..	..	..	..	..	..	
		16+16/6	10+10/6	..	..	2	56	..	..	2	56	
		16+16/12	10+10/12	..	..	4	1,165	..	..	4	1,165	
8	20,000—29,999	..	..	..	..	..	..	..	..	..	..	
	TOTAL	..	..	32	6,053	29	2,999	8	1,409	69	10,461	

B.—DOUBLE INCOME TAX RELIEF.

	Rs.
Relief to companies	*Nil*
,, ,, other	*Nil*

C.—DOUBLE INCOME TAX RELIEF.

(*a*)	Under arrangement with United Kingdom	*Nil*
(*b*)	,, ,, ,, Ceylon	,,
(*c*)	,, ,, ,, Burma	,,
(*d*)	,, ,, ,, Aden	,,
(*e*)	,, ,, ,, Indian States	,,

RETURN No. IV.

Classification of grades of income-tax collected in the Baluchistan Province in the year ending 31st March 1938.

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	(*a*) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(*b*) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . .	6,000	42	..	..	..	..	..	..	..
II	1,500 ,, 1,999 . . .	3,000	43	..	..	..	..	..	..	..
III	2,000 ,, 2,499 . . .	82,186	2,611	228	..	..	..	..	..	..
IV	2,500 ,, 2,999 . . .	23,754	757	165	..	..	..	..	..	..
V	3,000 ,, 3,499 . . .	3,000	94	123	..	..	..	..	..	..
VI	3,500 ,, 4,999 . . .	44,032	2,043	49	..	..	..	..	..	..
VII	5,000 ,, 7,499 . . .	33,476	1,480	221	..	..	..	..	..	..
VIII	7,500 ,, 9,999 . . .	25,557	1,153	..	..	..	..	..	..	..
IX	10,000 ,, 12,499 . . .	40,880	2,379	28	..	..	..	..	..	..
X	12,500 ,, 14,999 . . .	19,070	1,245	..	..	..	..	..	..	..
XI	15,000 ,, 19,999 . . .	48,381	3,939	..	..	..	..	..	..	..
XII	20,000 ,, 24,999 . . .	..	..	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999 . . .	..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999 . . .	..	..	169	..	..	..	..	..	..
XV	40,000 ,, 49,999 . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999 . . .	..	..	..	..	..	..	..	..	..
XVII	1,00,000 and over	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income :—									
	(*a*) Taxed at source at the maximum rate.	..	..	..	39,429	5,339	..	..	..	..
	(*b*) Covered by anticipatory certificates.	..	..	..	12,842	1,739	..	..	..	..
	(*c*) Other incomes, *e.g.*, round sums paid in exceptional cases by employers.	3,477	124	..	..	..	..	..	..	..
	TOTAL .	3,32,763	15,910	983	52,271	7,078	..	..	..	..

NOTES.

(*a*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(*b*) The Income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.

No. IV.

Baluchistan Province in the year ending 31st March 1938.

or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of individuals.	
Companies.		Registered firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	1,735	12	865	6	..	..	17,125	119
..	..	..	..	5,550	77	7,350	102	..	..	15,990	285
..	..	..	..	1,49,952	4,686	96,832	3,026	..	..	1,99,296	6,228
..	..	..	..	44,256	1,383	44,032	1,376	2,720	85	98,208	2,853
..	..	..	..	41,440	1,295	31,008	969	..	..	72,160	2,255
..	..	..	..	45,440	1,420	40,704	1,272	..	..	90,496	2,828
..	..	..	..	37,248	1,746	32,405	1,519	..	..	36,950	1,732
..	..	..	..	17,515	821	42,096	1,969	..	..	30,293	1,420
..	..	..	..	10,000	625	10,063	629	..	..	23,152	1,440
..	..	..	..	25,998	1,591	..	..	..	..	14,893	429
..	..	..	..	..	..	..	..	..	..	15,914	1,326
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	50,000	6,510	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
1,33,489	18,077	3,082	417	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
1,33,489	18,077	3,082	417	4,29,134	20,166	3,05,355	10,868	2,720	85	6,14,477	20,920

	Rs.
Interest on tax-free securities	390

RETURN No. IV.

Classification of grades of income-tax collected in the Baluchistan Province in the year ending 31st March 1938.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through sections 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . .	25,725	179	..	..	15	..	25,725	164	19
II	1,500 „ 1,999 . . .	31,890	507	..	..	90	55	31,890	362	19
III	2,000 „ 2,499 . . .	5,28,266	16,779	1,664	52	5,476	3	5,26,602	11,248	249
IV	2,500 „ 2,999 . . .	2,12,970	6,624	671	21	..	..	2,12,299	6,603	65
V	3,000 „ 3,499 . . .	1,47,608	4,736	4,160	130	..	..	1,43,448	4,606	44
VI	3,500 „ 4,999 . . .	2,20,672	7,612	..	..	..	..	2,20,672	7,612	59
VII	5,000 „ 7,499 . . .	1,40,079	6,698	..	..	302	4	1,40,079	6,392	30
VIII	7,500 „ 9,999 . . .	1,15,461	5,363	..	..	..	..	1,15,461	5,363	15
IX	10,000 „ 12,499 . . .	84,045	5,101	..	..	251	..	84,045	4,850	10
X	12,500 „ 14,999 . . .	59,961	3,265	..	..	..	..	59,961	3,265	4
XI	15,000 „ 19,999 . . .	64,295	5,265	..	..	..	..	64,295	5,265	4
XII	20,000 „ 24,999 . . .	..	..	..	..	..	..	..	..	..
XIII	25,000 „ 29,999 . . .	..	..	..	..	..	..	..	..	..
XIV	30,000 „ 39,999 . . .	..	169	..	..	..	..	..	169	1
XV	40,000 „ 49,999 . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 „ 99,999 . . .	50,000	6,510	..	..	..	..	50,000	6,510	1
XVII	1,00,000 and over	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income :—									1
	(a) Taxed at source at the maximum rate.	1,76,000	23,833	46,242	6,263	..	..	1,29,758	17,570	
	(b) Covered by anticipatory certificates.	12,842	1,739	12,842	1,739	..	..	..	..	..
	(c) Other incomes, *e.g.*, round sums paid in exceptional cases by employers.	3,477	124	..	..	..	..	3,477	124	1
	TOTAL .	18,73,291	94,504	65,579	8,205	6,134	62	18,07,712	80,103	524

(c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

	Rs.	Rs.
TOTAL (COLUMN 31) . . .		80,103
Add—Surcharge (gross collections) from :—		
(a) Companies	1,506	
(b) Other assessees	5,603	7,109
Add—Excess collections and miscellaneous from other assessees		26
Add—Penalties (actual collections) from other assessees		10
Add—Unpaid refunds for the year under review		1,110
Total .		88,358
Deduct—Refunds and rebates at various rates except at the maximum rates on account of incomes shown in columns 6 to 16		4,198
Net Total .		84,160

IV-1-2-40

RETURN No. V.

Statement showing collection of super-tax in the Baluchistan District in the year ending 31st March 1938.

Class.	Amount of income.	Collection from Individuals.			Collection from Associations of individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income. Corporation tax.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs. Rs.		Rs.	Rs.			Rs.		Rs.	Rs.			Rs.			Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	1	34,118	193	..	..	..	..	..	..	..	..	..	..	..	..	1	34,118	193	..	193
II	50,001 ,, 1,00,000	..	..	..	..	..	..	1	74,838	4,677	..	..	..	..	..	..	1	74,838	4,677	..	4,677
III	1,00,001 ,, 1,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV	1,50,001 ,, 2,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 ,, 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 ,, 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,00,001 ,, 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 ,, 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 ,, 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 and more	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	1	34,118	193	..	..	..	1	74,838	4,677	..	..	..	..	..	..	2	1,08,956	4,870	..	4,870

* Total income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.

Add—Surcharge (390 other assessees +16 companies)	406
Add—Excess collection and miscellaneous	..
Add—Penalties (actual collections)	..
Net Total	5,276

RETURN No. VI.

Classified statement of receipts of super-tax in the Baluchistan District in the year ending 31st March 1938.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering Electric Supply Co., Ltd.	1	4,677	..	..	1	4,677
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others—Salaries	..	..	1	193	1	193
	Total	1	4,677	1	193	2	4,870

Add—Surcharge . . 406

Total . 5,276

BALUCHISTAN, 1937-38.

List showing important sources of income, most of the recipients of which were liable to income-tax for the year 1937-38.

1. Banking.
2. Cloth.
3. Commission.
4. Contracts.
5. Electricity.
6. Grain.
7. Manyar.
8. Professional earnings.
9. Property.
10. Remittances.
11. Wool.

RETURN No. VII—1937-38.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Baluchistan. . .	1,214	A 1,042	79	74	57	..	..	..	12	12	3	..	..	I.T.21 S.C.2	52,581I.T. 6,990S.C. 53,574S.T. 6,053S.C.	..	..	1	2	..	..	..	95	..	..

A Included 40 lower assessees.
* Include partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Baluchistan District during 1937-38.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Baluchistan.	982	40	447	1	409	897	109	15	5	799	747	475	87	360

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in Baluchistan District during the year ending 31st March 1938.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	TOTAL.
1	2	3	4	5	6	7	8	9	10
	Rs. Rs.								
I	1,000—1,499	5	..	..	1	2	..	11	19
II	1,500—1,999	3	..	..	4	3	..	9	19
III	2,000—2,499	46	..	..	47	72	..	84	249
IV	2,500—2,999	11	..	..	16	18	1	19	65
V	3,000—3,499	2	..	1	9	13	..	20	45
VI	3,500—4,999	12	..	..	10	12	..	25	59
VII	5,000—7,499	9	..	..	8	6	..	7	30
VIII	7,500—9,999	1	..	..	5	3	..	4	13
IX	10,000—12,499	6	..	..	1	1	..	2	10
X	12,500—14,999	1	..	..	..	2	..	1	4
XI	15,000—19,999	3	..	..	..	..	..	1	4
XII	20,000—24,999	..	..	..	..	..	..	..	..
XIII	25,000—29,999	..	..	..	..	..	..	..	..
XIV	30,000—39,999	1	..	..	..	..	..	..	1
XV	40,000—49,999	..	..	..	..	..	..	..	..
XVI	50,000—99,999	..	..	..	..	1	..	..	1
XVII	1,00,000 and above	..	1	..	..	..	..	..	1
	Unclassified	4	..	..	..	..	..	..	4
	TOTAL	104	1	1	101	133	1	183	524

RETURN No. X.

Statement showing the number of assessees, etc., in the Baluchistan District (excluding assessees whose main source of income is from salaries) for the year 1937-38.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 and 7.		Tax on incomes in column 8.		Difference between columns 9 and 10.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9		10		11		12
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Baluchistan	1	936	1	856	1	96	344	46,137	4,677	1,02,938	13,567	56,801	8,890	1
								S.C. 3,845	S.C. 390	S.C. 8,205	S.C. 1,210	S.C. 4,360	S.C. 820	

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries in the Baluchistan District during the year 1937-38.

Serial No.	Name of industry.	Income tax.	Surcharge.
		Rs.	Rs.
1	Cotton, ginning and pressing	6,510	543
2	Cotton, spinning and weaving (mills)	..	..
3	Cotton, spinning and weaving (hand looms)	..	..
4	Dyeing	..	..
5	Flour milling	..	..
6	Foundries	..	..
7	Jute	..	..
8	Medicines	..	..
9	Mining, chrome	1,172	98
10	Mining, copper	..	..
11	Mining, manganese	..	..
12	Mining, petroleum	..	..
13	Mining, others	..	..
14	Oil mills	..	..
15	Potteries, bricks, stones, etc., and building materials manufacture	..	..
16	Rice mills	..	..
17	Salt	..	..
18	Silk manufacture	..	..
19	Soap manufacture	..	..
20	Sports	..	..
21	Sugar	..	..
22	Tanneries	..	..
23	Tea	..	..
24	Timber (including saw mills)	..	..
25	Tobacco manufacturing	..	..
	TOTAL	7,682	641

RETURNS Nos. I to X:

Pertaining to the Non-Residents' Refund Circle, Bombay for the year 1937-38.

RETURN No. I.

Classification of the income-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

Serial No.	Classification.	Assessment for 1937-38.
1	2	3
		Rs.
1	Salaries—	
	(*a*) paid by Central Government	453
	(*aa*) „ „ Provincial Government	445
	(*b*) „ „ local authorities	*Nil.*
	(*c*) „ „ companies, other public bodies and associations	2,581
	(*d*) „ „ private employers	150
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Government	*Nil.*
	(*b*) „ debentures of other securities of a local authority or a company	*Nil.*
3	Income derived from property	2,168
4	„ „ „ business	774
5	Professional earnings	*Nil.*
6	Income derived from other sources	23,123
6-A	*Add*—Surcharge	3,761*(3)
7	TOTAL OF ITEMS 1 TO 6-A	33,455
8	(*a*) Amount to be deducted on account of section 15	*Nil.*
	(*b*) Amount to be deducted on account of section 17	*Nil.*
9	Resultant demand	33,455
10	Arrears	*Nil.*
11	Penalties—	
	(*a*) penal assessments under section 25 (2)	*Nil.*
	(*b*) „ „ „ „ 28	*Nil.*
	(*c*) „ recoveries „ „ 46 (1)	*Nil.*
	(*d*) other penalties and fines	*Nil.*
12	Miscellaneous—	
	(*a*) composition under section 53 (2)	*Nil.*
	(*b*) other items	8,777
13	TOTAL OF ITEMS 9 TO 12	42,232
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	2,93,444
	(*b*) „ dividends of companies, under section 48	15,41,873
	(*c*) to partners of firms, under section 48	71,647
	(*d*) „ companies	*Nil.*
	(*e*) on salaries paid by Central Government	1,044
	(*f*) under section 49	9,263
	(*g*) under arrangement with Ceylon, Burma and Aden	1,697
	(*h*) „ „ „ Indian States	5,766
	(*i*) other refunds†	11,009
	(*j*) Shipping	18,030
15	TOTAL REFUNDS	19,53,773
16	Net refund (item 15 *minus* item 13)	19,11,541
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	*Nil.*
17-A	*Deduct*—Refunds outstanding on 31st March 1938	12,424
18	*Add*—Refunds paid out of unpaid refunds of last year	27,635
19	Net refunds	19,26,752

	Rs.	
† Refunds paid on Reserve Bank, Bombay	17,90,304* (1)	
„ „ outside Bombay at Baroda Residency Treasury	1,43,977	
„ „ at Rajkot Treasury	6,354	
„ „ at Bangalore Treasury	4,458	
„ „ at Indore Treasury	1,953	
„ „ at Hyderabad (Deccan) Treasury	1,001	
„ „ at Kolhapur Treasury	5,789	
		19,53,836
Deduct—Collections—		
Ordinary	18,307	
Miscellaneous	8,777	
		[27,084* (2
		19,26,752

* (3) This includes surcharge Rs. 52 on Central (Federal) emoluments and Rs. 26 on other emoluments.
* (1) This includes Rs. 161 paid by Burma and necessary adjustment made by the Accountant General, Bombay.
* (2) This includes Rs. 44 collected at Indore Treasury.

RETURN No. II.

Classification of the super-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

Serial No.	Classification.	Assessment for 1937-38.
1	2	3
		Rs.
1	Demand for the year	19,966
1-A	Surcharge	2,305
2	*Arrears	*Nil.*
3	Miscellaneous including penalties	*Nil.*
4	TOTAL OF ITEMS 1 TO 3	22,271
5	Refunds†	*Nil.*
6	Net demand (item 4 *minus* item 5)	22,271
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	*Nil.*
8	*Add*—Excess collections and advance payments	*Nil.*
9	Net collections	22,271

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-Tax Act, 1922, granted in Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per rupee.	Rate of refund or rebate per rupee.	On interest on securities.		On Dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of Applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
1	Below 1,000	*Nil*	26+26/8	1	33	5	265	..	..	6	298	
		Nil	26+26/4	30	1,675	150	11,346	..	..	180	13,021	
		Nil	26+26/6	699	18,987	1,243	2,43,159	2	398	1,944	2,62,544	
		Nil	26+26/12	1,373	80,539	1,464	1,20,917	37	9,628	2,874	2,11,084	
		Nil	19	..	..	..	..	..	..	..	..	
		Nil	18	..	..	..	..	..	..	..	..	
2	1,000 to 1,499	2	24+26/8	1	12	..	..	..	..	1	12	
		2	24+26/4	5	272	49	1,143	..	..	54	1,415	
		4	22+26/8	1	98	..	..	..	..	1	98	
		1½	24½+26/6	154	6,644	427	25,037	6	494	587	32,175	
3	1,500 ,, 1,999	2	24+26/8	..	..	..	..	..	..	..	..	
		4	22+26/4	1	54	54	1,430	..	..	55	1,484	
		2½	23½+26/6	110	3,618	411	26,360	..	..	521	29,978	
4	2,000 ,, 4,999	6+6/8	20+20/8	4	168	2	171	..	..	6	339	
		6+6/4	20+20/4	28	2,218	301	12,037	1	306	330	14,561	
		6+6/6	20+20/6	333	21,172	1,788	1,56,353	11	4,584	2,132	1,82,109	
		6+6/12	20+20/12	385	34,328	665	73,527	42	16,454	1,092	1,24,309	
		6	13	1	39	1	54	..	..	2	93	
5	5,000 ,, 9,999	9+9/8	17+17/8	2	326	2	150	..	..	4	476	
		9+9/4	17+17/4	15	3,154	349	14,977	..	..	364	18,131	
		9+9/6	17+17/6	271	29,825	2,082	2,29,377	6	2,806	2,359	2,62,008	
		9+9/12	17+17/12	233	27,738	491	76,974	25	15,926	749	1,20,638	
		6	12	..	..	..	..	..	..	..	..	
6	10,000 ,, 14,999	12+12/8	14+14/8	2	100	1	154	..	..	3	254	
		12+12/4	14+14/4	21	3,436	228	15,499	..	..	249	18,935	
		12+12/6	14+14/6	170	15,558	1,289	1,62,147	4	3,665	1,468	1,81,370	
		12+12/12	14+14/12	84	9,086	259	47,006	4	4,322	347	60,414	
7	15,000 ,, 19,999	16+16/8	10+10/8	..	..	1	146	..	..	1	146	
		16+16/4	10+10/4	11	956	178	9,422	..	..	189	10,378	
		16+16/6	10+10/6	75	6,583	876	1,04,138	4	3,745	955	1,14,466	
		16+16/12	10+10/12	55	6,874	151	21,991	5	4,620	211	33,485	
		10	9	..	..	..	..	..	..	..	..	
8	20,000 ,, 29,999	19+19/8	7+7/8	1	11	1	22	..	..	2	33	
		19+19/4	7+7/4	11	368	173	11,220	2	1,554	186	33,142	
		19+19/6	7+7/6	101	8,083	856	1,07,628	1	870	958	1,16,581	
		19+19/12	7+7/12	48	7,573	135	18,665	1	1,103	184	27,341	
		13	6	1	7	3	71	..	..	4	78	
9	30,000 ,, 39,999	23+23/8	3+3/8	1	115	..	..	..	..	1	115	
		23+23/4	3+3/4	3	529	69	3,447	1	206	73	4,182	
		23+23/6	3+3/6	23	1,078	293	23,657	..	..	316	24,735	
		23+23/12	3+3/12	17	1,533	45	6,915	..	..	62	8,448	
		16	3	..	..	..	..	..	..	..	..	
10	40,000 ,, 99,999	25+25/8	1+1/8	..	..	..	..	..	..	..	..	
		25+25/4	1+1/4	..	..	76	2,067	..	..	76	2,067	
		25+25/6	1+1/6	24	560	267	12,708	1	354	292	13,622	
		25+25/12	1+1/12	8	94	33	1,693	2	612	43	2,399	
	TOTAL	..	..	4,303	2,93,444	14,418	15,41,873	155	71,647	18,876	19,06,964	

B.—DOUBLE INCOME-TAX RELIEF.

	Rs.	Rs.
Refunds to Companies	6,014	
Refunds to other assessees	10,712	
		16,726

C.—DOUBLE INCOME-TAX RELIEF.

Under agreement with—		
(*a*) United Kingdom—Section 49	9,263	
(*b*) Ceylon	1,697	
(*c*) Burma	*Nil.*	
(*d*) Aden	*Nil.*	
(*e*) Indian States	5,766	
		16,726

RETURN No. IV.

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

RETURN

Classification of grades of income-tax collected in the Non-Residents'

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . .	3,600	25	15	..	..	..	..	..	..
II	1,500 ,, 1,999 . . .	1,512	21	..	..	..	..	..	..	..
III	2,000 ,, 2,499 . . .	..	..	28	..	..	..	..	..	..
IV	2,500 ,, 2,999 . . .	1,120	35	..	..	..	..	..	..	..
V	3,000 ,, 3,499 . . .	..	..	64	..	..	..	..	..	..
VI	3,500 ,, 4,999 . . .	..	..	113	..	..	..	..	..	..
VII	5,000 ,, 7,499 . . .	..	..	207	..	..	..	..	..	..
VIII	7,500 ,, 9,999 . . .	..	..	..	..	..	..	..	..	..
IX	10,000 ,, 12,499 . . .	..	..	503	..	..	..	..	..	..
X	12,500 ,, 14,999 . . .	..	..	210	..	..	..	..	..	..
XI	15,000 ,, 19,999 . . .	7,500	625	24	..	..	..	..	..	..
XII	20,000 ,, 24,999 . . .	..	..	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999 . . .	..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999 . . .	..	..	..	..	..	..	..	..	..
XV	40,000 ,, 49,999 . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999 . . .	10,498	1,397	..	..	..	..	..	..	..
XVII	1,00,000 and over . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income :— (a) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates,	..	..	..	1,48,182	21,517	..	..	4,669	632
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	24,230	2,073	1,556	1,48,182	21,517	..	..	4,669	632

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 10 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.
(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII
(c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.
(d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

Refund Circle, Bombay, in the year ending 31st March 1938.

or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	..	..	1,008	7
..	..	..	..	..	..	..	..	..	..	2,160	30
..	..	..	..	..	..	..	..	..	..	24,768	774
..	..	..	..	..	..	..	..	..	..	9,376	293
..	..	..	..	..	..	..	..	..	..	11,840	370
..	..	..	..	..	..	..	..	..	..	50,816	1,588
..	..	..	..	..	..	..	..	..	..	45,589	2,137
..	..	..	..	..	..	..	..	..	..	36,821	1,726
..	..	..	..	..	..	..	..	..	..	34,976	2,186
..	..	..	..	..	..	..	..	..	..	41,680	2,605
..	..	..	..	..	..	..	..	..	..	33,540	2,795
..	..	..	..	..	..	..	..	..	..	48,434	4,793
..	..	..	..	..	..	..	..	..	..	2,567	254
..	..	..	..	..	..	..	..	..	..	1,344	161
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	25,722	3,219
..	..	..	..	..	..	..	..	..	..	24,016	3,127
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	3,94,657	26,085

	Rs.
Interest on tax-free securities	4,01,148

RETURN No. IV—*concld.*

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				(*c*) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through sections 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section. 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(*d*) Income.	(*d*) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499 . . .	4,608	47	2,047	17	..	16	2,561	14	12
II	1,500 „ 1,999 . . .	3,672	51	2,135	21	..	114	1,537	84	5
III	2,000 „ 2,499 . . .	24,768	872	1,507	53	..	..	23,261	819	50
IV	2,500 „ 2,999 . . .	10,496	328	2,072	72	..	33	8,424	218	24
V	3,000 „ 3,499 . . .	11,840	434	1,035	40	..	1	10,805	393	22
VI	3,500 „ 4,999 . . .	50,816	1,701	5,086	176	..	39	45,730	1,486	67
VII	5,000 „ 7,499 . . .	45,589	2,442	5,765	334	..	103	39,824	2,005	62
VIII	7,500 „ 9,999 . . .	36,821	1,726	5,020	298	..	635	31,801	793	42
IX	10,000 „ 12,499 . . .	34,976	2,689	4,260	355	..	467	30,716	1,867	32
X	12,500 „ 14,999 . . .	41,680	2,815	244	17	..	5,152	41,446	—2,354	24
XI	15,000 „ 19,999 . . .	41,040	3,668	7,049	728	..	..	33,991	2,940	16
XII	20,000 „ 24,999 . . .	48,434	4,793	4,252	543	..	13	44,182	4,237	13
XIII	25,000 „ 29,999 . . .	2,567	254	..	..	..	..	2,567	254	3
XIV	30,000 „ 39,999 . . .	1,344	161	1,294	189	..	..	50	—28	1
XV	40,000 „ 49,999 . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 „ 99,999 . . .	36,220	4,586	..	..	..	..	36,220	4,586	4
XVII	1,00,000 and over . . .	24,016	3,127	..	..	..	..	24,016	3,127	1
XVIII	Unclassified income :—									
	(*a*) taxed at source at the maximum rate.	..	..	40,76,530	4,86,962	..	..	—40,76,530	—4,86,962	..
	(*b*) covered by anticipatory certificates.	1,52,821	22,149	1,52,821	22,149	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	5,71,708	51,843	42,71,117	5,11,954	..	6,578	—36,99,409	—4,66,689	378

		Rs.
TOTAL (COLUMN 31) . .		—4,66,689
Deduct—Surcharge collections (Gross)	Rs. 3,761	
Deduct—Excess collections and miscellaneous	8,777	
Deduct—Refunds outstanding on 1st April 1938	12,424	24,962
TOTAL		—4,41,727
Add—Refunds and rebates at various rates except at the maximum rates on account of incomes shown in columns 6 to 15 . .	—14,20,017	
Add—Shipping refunds	18,030	
Add—Refunds under section 49	9,263	
Add—Payments of unpaid refunds of last year	27,635	
Add—Amounts paid as money order commission for sending refunds	2,617	
Add—Refunds under arrangements with Indian States	5,766	
Add—Refunds under arrangement with Ceylon „	1,697	—14,35,025
NET TOTAL .		—19,26,752

RETURN No. V.

Statement showing collection of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

Class.	Amount of Income.	Collection from Individuals.			Collection from Associations of Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total collection.			Refunds.	Net collection.
		Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
II	50,001 „ 1,00,000	3	1,78,938	5,073	..	..	..	..	..	..	..	..	..	..	..	..	3	1,78,938	5,073	..	5,073
III	1,00,001 „ 1,50,000	2	2,47,590	14,893	..	..	..	..	..	..	..	..	..	..	..	..	2	2,47,590	14,893	..	14,893
IV	1,50,001 „ 2,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 „ 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 „ 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 and more	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	5	4,26,528	19,966	..	..	..	..	..	..	..	..	..	..	..	..	5	4,26,528	19,966	..	19,966

* Total income of an assessee should be entered in Columns 4, 7, 10, 13, 16 and 17.

Add—Excess collection and miscellaneous	..
Add—Penalties (actual collections)	..
Add—Surcharge (gross collections)	2,305
Total	22,271

RETURN No. VI.

Classified Statement of receipts of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	...	...	2	14,893	2	14,893
2	Buildings and land	...	...	...	...	...	...
3	Chemical	...	...	...	...	...	...
4	Cotton spinning and weaving	...	...	...	...	...	...
5	Cotton pressing, ginning and cleaning	...	...	...	...	...	...
6	Engineering	...	...	...	...	...	...
7	Flour mills	...	...	...	...	...	...
8	Insurance—Fire, Marine and Life	...	...	...	...	...	...
9	Iron and steel works	...	...	...	...	...	...
10	Jute spinning and weaving	...	...	...	...	...	...
11	Jute pressing	...	...	...	...	...	...
12	Landing, shipping and ware-housing	...	...	...	...	...	...
13	Mining, Coal	...	...	...	...	...	...
14	Mining, other minerals including petroleum	...	...	...	...	...	...
15	Paper mills	...	...	...	...	...	...
16	Printing and publishing	...	...	...	...	...	...
17	Steam navigation—Ocean	...	...	...	...	...	...
18	Steam navigation—River	...	...	...	...	...	...
19	Sugar making and refining	...	...	...	...	...	...
20	Railway	...	...	...	...	...	...
21	Tanneries and leather work	...	...	...	...	...	...
22	Tramways	...	...	...	...	...	...
23	Woollen mills	...	...	...	...	...	...
24	Others	...	...	3	5,073	3	5,073
	TOTAL	...	...	5	19,966	5	19,966
	Add—Surcharge						2,305
							22,271

RETURN No. VI-A.

Statement of receipts of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

Serial No.	Source of income.	Companies.		Other Assessees.		Total.		Remarks.
		Number.	Amount of tax.	Number.	Amount of tax.	Number.	Amount of tax.	
1	2	3	4	5	6	7	8	9
			Rs.		Rs.		Rs.	
1	Dividends . . .	..	..	3	5,073	3	5,073	
		..	..					
	Total	..	..	3	5,073	3	5,073	

RETURN No. VII—1937-38.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Non-Residents' Refund Circle, Bombay.	Assessments 11 Refunds 20,490	Assessments 62 Refunds. 21,558	5	5	2	..	..	..	13	11	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Include partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Non-Residents' Refund Circle, Bombay, during 1937-38.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Non-Residents' Refund Circle, Bombay.	62	..	21,560	..	14	21,574	..	..	..	..	..	..	..	5

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in the Non-Residents' Refund Circle, Bombay, during the year ending 31st March 1938.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
	Rs. Rs.								
I	1,000—1,499	..	..	..	..	..	..	12	12
II	1,500—1,999	..	..	..	..	..	..	5	5
III	2,000—2,499	..	..	..	..	..	..	50	50
IV	2,500—2,999	..	..	..	..	..	..	24	24
V	3,000—3,499	..	..	..	..	..	..	22	22
VI	3,500—4,999	..	..	..	..	..	..	67	67
VII	5,000—7,499	..	..	..	..	..	..	62	62
VIII	7,500—9,999	..	..	..	..	..	..	42	42
IX	10,000—12,499	..	..	..	..	..	..	32	32
X	12,500—14,999	..	..	..	..	..	..	24	24
XI	15,000—19,999	..	..	..	..	..	..	16	16
XII	20,000—24,999	..	..	..	..	..	..	13	13
XIII	25,000—29,999	..	..	..	..	..	..	3	3
XIV	30,000—39,999	..	..	..	..	..	..	1	1
XV	40,000—49,999	..	..	..	..	..	..	..	..
XVI	50,000—99,999	..	..	..	..	..	..	4	4
XVII	1,00,000 and above	..	..	..	..	..	..	1	1
	TOTAL	..	..	..	..	..	..	378	378

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RETURN No. X.

Statement showing the number of assessees, etc., in the Non-Residents' Refund Circle, Bombay (excluding assessees whose main source of income is from salaries), for the year 1937-38.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 and 7.		Tax on incomes in column 8.		Difference between columns 9 and 10.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9		10		11		12
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Non-Residents' Refund Circle, Bombay.	..	62	..	5	..	5	5	5,367	4,435	5,367	4,435	..	..	..

MGIPC—M—IV.12.40—1.12.38—115.